Finance and Revenue
Accounts of the
Government of India
1919-20

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BOMBAY BRANCH

OF THE

ROYAL ASIATIC SOCIETY.

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FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

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No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.		For details, *vide* page No.	AMOUNTS.
Principal Heads of Revenue—	£		£
Land Revenue	22,609,943		
Opium	3,037,481		
Salt	3,831,954		
Stamps	7,274,511		
Excise	12,839,602		
Customs	14,988,853		
Income Tax	15,471,896		
Other Heads	4,959,620		
Total Principal Heads		31	85,013,860
Interest		61	4,386,645
Posts and Telegraphs		71	6,137,441
Mint		71	1,786,627
Receipts by Civil Departments		87	2,263,715
Miscellaneous		107	1,851,776
Railways: Net Receipts		139	21,312,809
Irrigation		155	5,832,868
Other Public Works		197	369,934
Military Receipts		219	2,701,612
TOTAL REVENUE IMPERIAL AND PROVINCIAL	£		131,657,287
Deficit			15,768,589
TOTAL			147,425,876

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*.
31st March 1920.

EXPENDITURE.	For details, *vide* page No.	AMOUNTS.
		£
Direct Demands on the Revenues	31	12,262,777
Interest	61	8,939,013
Posts and Telegraphs	71	4,756,244
Mint	71	342,739
Salaries and Expenses of Civil Departments	87	25,812,801
Miscellaneous Civil Charges	107	6,543,133
Famine Relief and Insurance	127	1,140,047
Railways: Interest and Miscellaneous charges	139	15,081,785
Irrigation	155	4,274,222
Other Public Works	197	7,132,083
Military Services	219	60,686,699
Total Expenditure, Imperial and Provincial		146,971,543
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	265	737,894
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	265	*283,561*
Total Expenditure charged against Revenue £		147,425,876

No. 1B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS for the Year ended

RECEIPTS.	For details, *vide* page No.	AMOUNTS.
		£
Railway, Irrigation, and other Capital not charged to Revenue—		
Capital raised through Companies towards outlay on State Railways . . .	267	−102,757
Debt, Deposits, and Advances—		
Permanent Debt (Net incurred)	313	4,777,732
Temporary Debt (Net incurred)	313	1,160,301
Unfunded Debt (Net incurred)	313	673,840
Deposits and Advances (Net Receipts)	313	28,910,696
Loans and Advances by Imperial Government (Net Repayments) . . .	313	100,411
Loans to Local Boards for Railway Construction	313	9,029
Secretary of State's Bills drawn	313	31,226,219
Sterling Bills on London drawn	313	24,544,000
Total Debt, Deposits, and Advances .		91,402,228
TOTAL RECEIPTS .		91,299,471
£		
Opening Balance on April 1st, 1919—India 17,300,258		
England (a) . . . 14,715,827		
	313	32,016,085
GRAND TOTAL . £		123,315,556

(a) Of this amount £6,015,672 represents the funds of the Gold Standard Reserve.

of the Government of India, in *India* and in *England*.
31st March 1920.

DISBURSEMENTS.	For details, *vide* page No.	AMOUNTS.
		£
Deficit		15,768,589
Railway, Irrigation, and Other Capital not Charged to Revenue—		
Outlay on State Railways	267	8,991,235
Outlay on Irrigation Works	267	164,301
Initial Expenditure on New Capital at Delhi	267	335,695
Outlay of Railway Companies (Net)	267	448,369
Capital raised and deposited by Railway Companies (Net)	267	367,191
Total Capital Account Disbursements		10,306,791
Debt, Deposits, and Advances—		
Loans and Advances by Provincial Government (Net)	313	806,937
Remittances (Net)	313	11,623,963
Secretary of State's Bills paid	313	31,226,219
Sterling Bills on London paid	313	23,935,000
Total Debt, Deposits, and Advances		67,592,119
TOTAL DISBURSEMENTS		93,667,499
	£	
Closing Balance on March 31st, 1920—India	17,650,664	
" England	(b) 11,997,393	313 29,648,057
GRAND TOTAL £		123,315,556

(b) Of this amount, £551 represents the funds of the Gold Standard Reserve.

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, General. (a)	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of item.
			₹	₹	₹	₹	₹	₹	
Principal Heads of Revenue:									
Land Revenue	15A	36	20,15,480	20,28,510	5,97,58,371	5,28,37,766	3,00,96,527	6,63,39,689	1
Opium	16A	40	25,153	84,513	6,07,115	10,74,585	3,97,76,146	6,26,441	2
Salt	17A	41	80,81,326	...	1,51,53,932	1,71,82,357	1,58,59,449	...	3
Stamps	18	43	12,56,923	8,74,553	1,88,16,040	1,60,32,089	3,00,57,884	1,46,03,127	4
Excise	19	44	45,43,302	8,55,164	5,36,14,849	4,01,76,291	1,81,48,657	1,73,94,229	5
Provincial Rates	20	45	629	1,365	...	...	1,11,959	1,61,362	6
Customs	21A	47	1,23,835	...	1,28,25,915	8,92,30,405	10,18,04,893	5,33,880	7
Income Tax	22	55	76,61,287	4,46,158	1,62,35,965	7,26,54,986	9,51,26,337	1,05,59,516	8
Forest	23	56	18,34,510	4,62,541	62,34,149	84,94,438	20,51,237	74,71,954	9
Registration	24	58	80,683	69,149	33,24,153	13,38,405	25,57,233	9,46,235	10
Tributes from Indian States	25	60	20,53,988	...	44,96,519	13,64,544	67,701	3,21,000	11
TOTAL			2,76,77,116	48,21,953	19,10,67,008	30,03,85,866	33,36,58,023	11,89,57,433	12
Interest	26	63	1,09,30,712	31,285	13,27,349	25,76,050	17,23,265	20,54,874	13
Posts and Telegraphs.	29	72	9,19,95,299	...	...	...	...	...	14
Mint	30	85	48,12,617	...	...	2,19,85,906	...	...	15
Receipts by Civil Departments:									
Law and Justice	33A	92	13,37,673	3,52,994	18,28,701	14,56,776	28,04,528	14,51,215	16
Police	34A	95	10,46,971	1,17,706	5,81,354	1,67,562	2,34,602	1,45,875	17
Ports and Pilotage	35A	97	...	...	216	2,14,001	12,89,179	...	18
Education	36A	99	84,547	26,816	6,06,546	6,13,853	9,95,540	7,06,568	19
Medical	38A	101	25,400	741	3,17,259	4,93,449	4,51,027	1,14,284	20
Sanitation	38C	102	2,46,286	35	20,953	9,795	61,064	44,850	21
Agriculture	40A	104	3,93,770	8,538	3,92,749	4,38,020	2,02,605	3,29,018	22
Scientific and Miscellaneous Departments	40C	104	2,24,521	94	19,46,099	2,35,188	20,15,675	24,078	23
TOTAL			33,59,168	5,06,924	56,93,877	36,28,644	80,84,340	28,15,888	24
Miscellaneous:									
Receipts in aid of Superannuation, etc.	43A	117	3,48,292	25,340	2,59,786	8,55,902	2,40,756	2,25,194	25
Stationery and Printing	44A	119	6,42,844	19,380	1,69,690	1,90,298	1,93,146	3,58,409	26
Exchange	45	123	...	...	...	...	...	...	27
Miscellaneous	46A	124	1,28,89,099	1,55,222	5,17,173	9,50,671	11,31,097	5,57,672	28
TOTAL			1,38,80,235	1,99,942	9,76,649	19,96,871	15,64,999	11,41,275	29
Railways:									
State Railways (Gross Receipts)	52	142	79,01,40,545	...	...	...	...	...	30
Deduct—Working Expenses	52	143	*45,45,55,861*	...	...	...	...	...	31
Surplus profits paid to Companies, etc.	53A	145	*2,00,92,140*	...	...	...	...	...	32
Net Receipts			31,54,92,544	...	...	...	...	...	33
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	56	149	1,93,470	...	...	...	...	...	34
TOTAL			31,56,86,014	...	...	...	...	...	35
Irrigation:									
Major Works:									
Direct Receipts	59	160	...	12,56,068	3,41,714	19,06,671	3,19,208	1,23,23,016	36
Portion of Land Revenue due to Irrigation	61	173	...	1,02,205	1,15,03,215	27,10,764	...	21,04,515	37
Minor Works and Navigation	62	182	1,10,952	...	3,00,511	4,14,459	9,20,727	3,74,671	38
TOTAL			1,10,952	13,58,273	1,21,45,440	50,31,894	12,39,935	1,48,02,202	39
Other Public Works:									
Civil Works	65	199	2,44,667	1,69,538	5,40,643	9,17,228	8,48,277	5,14,099	40
Military Receipts:									
Army:									
Effective	67A	221	2,94,18,603	...	...	...	...	...	41
Non-Effective	67A	221	9,90,028	...	...	...	...	...	42
Marine	68A	256	40,72,325	...	...	...	...	...	43
Military Works:									
Under Director General, Military Works	69	258	15,70,437	...	...	...	...	...	44
Under Indian Munitions Board	69	258	56,992	...	...	...	...	...	45
TOTAL			3,61,08,385	...	...	...	...	...	46
Total Revenue			50,48,05,165	70,87,915	21,17,50,966	33,65,22,459	34,71,18,839	14,02,85,771	47

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services, Military Works, the Survey and other Departments under the direct Administration of the Governor-General in Council, the Revenue and Charges of

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1920

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL, INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	3,12,08,701	4,72,02,859	1,65,42,738	2,20,03,171	91,15,334	33,91,49,146	22,609,943	...	22,609,943
2	8,84,793	5,66,762	4,80,116	5,18,580	9,18,008	4,55,62,212	3,037,481	...	3,037,481
3	...	32,00,112	1,233	...	910	5,74,79,319	3,831,954	...	3,831,954
4	77,89,390	44,22,345	85,29,618	50,69,667	16,66,029	10,91,17,665	7,274,511	...	7,274,511
5	1,29,44,163	1,03,88,911	1,29,04,912	1,48,98,167	67,25,384	19,25,94,029	12,839,602	...	12,839,602
6	40,542	...	1,78,426	...	40,447	5,34,730	35,649	...	35,649
7	23,394	1,92,64,543	884	8,66,681	1,58,372	22,48,32,802	14,988,853	...	14,988,853
8	55,55,588	1,38,92,640	35,84,271	55,80,600	7,81,095	23,20,78,443	15,471,896	...	15,471,896
9	38,45,879	1,64,35,262	8,17,458	45,46,723	14,81,643	5,36,75,794	3,578,386	...	3,578,386
10	5,62,719	3,24,558	9,04,692	6,21,977	1,25,136	1,08,54,940	723,663	...	723,663
11	1,43,607	4,52,180	1,00,749	2,78,437	50,100	93,28,825	621,922	...	621,922
12	6,29,98,776	11,61,50,172	4,40,45,097	5,43,84,003	2,10,62,458	1,27,52,07,905	85,013,860	...	85,013,860
13	6,78,311	2,41,018	1,92,139	2,79,617	1,26,785	2,01,61,405	1,344,094	3,042,551	4,386,645
14	...	...	...	...	...	9,19,95,299	6,133,020	4,421	6,137,441
15	...	...	...	...	...	2,67,98,523	1,786,568	59	1,786,627
16	13,28,786	11,57,288	10,91,624	5,93,541	2,67,685	1,36,70,811	911,387	...	911,387
17	2,74,411	4,29,301	2,80,083	23,050	1,33,117	34,84,092	232,273	...	232,273
18	...	5,89,043	6	...	489	20,92,934	139,529	...	139,529
19	5,04,836	4,06,201	4,33,740	2,63,585	2,17,701	48,59,933	323,995	...	323,995
20	80,349	1,49,047	85,510	10,532	10,623	17,18,221	114,548	146	114,694
21	1,18,052	17,199	29,783	34,546	1,15,167	6,97,830	46,522	...	46 522
22	7,46,244	31,203	66,458	2,20,034	26,396	28,55,095	190,340	...	190,340
23	32,492	10,001	3,836	44,087	21,750	45,57,821	303,855	1,120	304,975
24	30,85,270	27,89,283	19,91,040	11,89,375	7,92,928	3,39,36,737	2,262,449	1,266	2,283,715
25	1,85,534	87,909	1,18,283	3,59,528	36,000	27,73,527	184,902	44,349	229,251
26	2,34,439	70,492	43,185	59,320	8,402	19,90,165	132,677	...	132,677
27	...	...	...	...	...	...	...	...	...
28	29,43,025	10,78,009	3,30,884	2,79,212	74,573	2,09,06,687	1,393,776	96,072	1,489,848
29	33,63,998	12,36,410	4,92,355	6,98,560	1,19,035	2,56,70,329	1,711,355	140,421	1,851,776
30	...	...	...	...	1,25,007	79,02,65,552	52,684,370	48,607	52,732,977
31	...	...	...	...	*1,19,307*	*45,46,75,168*	*30,311,678*	...	*30,311,678*
32	...	...	...	...	...	*2,00,92,140*	*1,339,476*	...	*1,339,476*
33	...	...	...	...	5,700	31,54,98,244	21,033,216	48,607	21,081,823
34	...	...	...	...	...	1,93,470	12,898	218,088	230,986
35	...	...	...	...	5,700	31,56,91,714	21,046,114	266,695	21,312,809
36	3,23,29,193	17,78,026	30,16,323	3,19,570	...	5,35,89,789	3,572,652	...	3,572,652
37	1,25,14,185	2,34,586	...	8,469	...	2,91,77,939	1,945,196	...	1,945,196
38	8,82,978	15,71,533	75,937	73,527	...	47,25,295	315,020	...	315,020
39	4,57,26,356	35,84,145	30,92,260	4,01,566	...	8,74,93,023	5,832,868	...	5,832,868
40	6,84,696	4,28,063	6,02,690	4,06,986	1,92,127	55,49,014	369,934	...	369,934
41	...	...	...	...	...	2,94,18,603	1,961,240	253,995	2,215,235
42	...	...	...	...	...	9,90,028	66,002	40,391	106,393
43	...	...	...	...	...	40,72,325	271,488	...	271,488
44	...	...	...	...	...	15,70,437	104,696	...	164,696
45	...	...	...	...	...	56,992	3,800	...	3,800
46	...	...	...	...	...	3,61,08,385	2,407,226	294,386	2,701,612
47	11,65,37,407	12,4 4,29,091	5,04,15,581	5,73,60,107	2,22,99,033	1,91,86,12,334	127,907,488	3,749,799	131,657,287

Northern India Salt Department, the Postal and Telegraph Department, the Calcutta Mint, the transactions relating to Imperial Railways the Districts of Coorg, Ajmer, Delhi, etc., and expenses of the British Representatives at the Courts of the principal Ruling Princes and Chiefs in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of item.
			₹	₹	₹	₹	₹	₹	
Direct Demand on the Revenues:									
Refunds and Drawbacks	13	3	2,56,146	44,172	27,59,535	1,03,77,557	51,54,341	7,62,314	1
Assignments and Compensations	14	35	41,80,885	19,447	12,31,704	1,09,03,889	2,54,014	3,15,989	2
Charges in respect of collection, *viz.*:—									
Land Revenue	15B	39	8,96,308	8,24,371	1,35,76,372	1,14,75,686	57,14,603	99,32,527	3
Opium (including cost of Production)	16C	41	3,633	...	...	...	31,899	1,29,25,450	4
Salt (including cost of Production)	17C	42	22,59,897	...	22,36,778	31,89,422	2,75,212	...	5
Stamps	18	43	—16,55,880	29,406	5,79,083	3,72,961	7,43,028	3,32,466	6
Excise	19	44	1,41,499	24,717	22,56,256	16,09,193	11,74,668	6,84,786	7
Provincial Rates	20	45	...	...	...	...	...	...	8
Customs	21B	52	...	...	5,09,521	19,60,980	13,94,796	...	9
Income Tax	22	55	48,966	4,439	1,49,341	4,42,885	2,66,623	2,64,601	10
Forest	23	57	20,62,867	3,01,453	36,93,348	59,18,681	9,72,307	61,69,732	11
Registration	24	58	23,245	18,797	16,78,941	5,34,680	12,94,409	3,17,414	12
TOTAL			82,17,566	12,66,802	2,86,70,879	4,67,85,934	1,72,75,900	3,17,05,279	13
Interest:									
Interest on Debt			15,18,14,019	...	4,18,070	11,78,737	5,09,107	16,16,714	14
Deduct—Amounts chargeable to Railways (*a*)			*7,63,56,062*	...	...	...	...	...	15
Amounts chargeable to Irrigation			*2,16,12,154*	...	...	...	...	...	16
Remainder chargeable on Ordinary Debt	27	65	5,38,45,803	...	4,18,070	11,78,737	5,09,107	16,16,714	17
Interest on other Obligations	28	69	1,52,04,246	220	4,05,348	5,86,338	3,68,481	10,29,679	18
TOTAL			6,91,50,049	220	8,23,418	17,65,075	8,77,588	26,46,393	19
Posts and Telegraphs	29	78	6,27,27,246	...	...	...	...	...	20
Mint	30	85	22,44,115	...	...	20,36,659	...	...	21
Salaries and Expenses of Civil Departments:									
General Administration	32	88	86,41,909	4,02,701	25,32,983	39,15,694	33,04,560	26,16,050	22
Law and Justice	33B	93	30,75,539	11,35,914	1,26,94,583	93,78,763	1,45,32,038	1,13,12,296	23
Police	34B	96	30,33,629	41,03,354	1,41,70,040	1,50,12,121	1,43,95,257	1,43,09,580	24
Ports and Pilotage	35B	97	...	...	36,636	1,32,075	26,70,478	...	25
Education	36E	99	12,97,338	8,81,295	1,22,38,182	1,29,52,013	98,22,623	1,05,21,669	26
Ecclesiastical	37	100	2,42,610	56,645	3,44,559	3,73,796	1,82,587	2,67,789	27
Medical	38B	101	14,13,204	1,93,187	35,77,554	34,29,997	30,14,000	18,65,819	28
Sanitation	38D	102	18,83,279	2,04,408	21,65,418	11,05,974	14,12,279	22,56,439	29
Political	39	103	2,18,03,622	48,69,600	2,36,301	12,59,140	40,293	2,63,058	30
Agriculture	40B	104	13,66,952	1,00,432	19,67,886	19,71,705	16,47,107	16,96,350	31
Scientific and Miscellaneous Depts.	40D	106	71,11,874	30,021	19,68,644	8,02,551	8,06,645	2,98,038	32
TOTAL			4,98,70,456	1,19,77,557	5,19,32,786	5,03,33,829	5,18,27,867	4,54,07,088	33
Miscellaneous Civil Charges:									
Territorial and Political Pensions	41	116	1,97,127	57,359	2,91,799	4,83,763	6,09,984	7,41,913	34
Civil Furlough and Absentee Allowances	42	116	18,529	...	33,816	14,622	950	95	35
Superannuation Allowances and Pensions	43B	118	17,23,248	2,15,317	37,39,242	44,01,531	37,44,566	40,51,463	36
Stationery and Printing	44B	119	41,44,059	1,33,118	25,44,666	31,50,337	18,41,027	13,68,529	37
Miscellaneous	46B	125	22,70,186	1,86,663	9,63,572	14,73,254	5,74,788	6,07,733	38
TOTAL			83,53,149	5,92,457	75,73,095	95,23,507	67,71,315	67,69,733	39
Famine Relief and Insurance:									
Famine Relief	47	123	26,306	...	38,86,115	40,04,832	12,64,027	7,71,215	40
Construction of Protective Railways	48	129	...	...	...	...	...	...	41
Construction of Protective Irrigation Works	48A	133	...	...	1,55,405	34,98,208	1,711	3,53,622	42
Reduction or Avoidance of Debt	49	136	...	...	...	...	...	...	43
TOTAL			26,306	...	40,41,520	75,03,040	12,65,738	11,24,837	44
Carried over			20,05,88,837	1,38,37,036	9,30,41,698	11,79,48,044	7,80,18,408	8,76,53,330	45

(*a*) Included under the following heads :—	India. ₹	India converted into £ at R15=£1. £	England. £	Total. £
State Railways—Interest on Debt	7,60,55,671	5,070,378	3,591,777	8,662,155
Interest chargeable against Companies on Advances	3,00,391	20,026	81,250	101,276
	7,63,56,062	5,090,404	3,673,027	8,763,431

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1920—*contd.*

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL, INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	4,21,609	13,95,732	1,81,502	9,44,292	99,006	2,23,96,206	1,493,081	...	1,493,081
2	1,13,105	200	95,315	25,51,711	52,580	1,97,18,839	1,314,589	...	1,314,589
3	57,77,987	67,52,780	32,52,917	45,72,941	16,47,637	6,44,24,129	4,294,941	2,542	4,297,483
4	...	...	...	...	...	1,29,60,982	864,066	2,460	866,526
5	...	47,759	76,927	...	1,019	30,87,014	539,134	1,547	540,681
6	2,25,380	1,19,915	2,42,670	1,50,837	58,542	11,98,408	79,894	181,020	260,914
7	2,50,177	13,37,782	9,23,283	6,07,295	1,35,309	91,45,025	609,668	818	610,486
8	...	...	...	...	...	...	...	...	...
9	...	7,84,790	16,983	...	...	46,67,070	311,138	346	311,484
10	1,08,818	1,21,772	52,165	61,732	4,927	15,27,269	101,818	...	101,818
11	24,16,243	65,38,201	5,06,800	23,76,230	8,21,717	3,17,77,579	2,118,505	22,133	2,140,638
12	1,76,239	1,15,690	4,57,228	1,83,060	76,448	48,76,151	325,077	...	325,077
13	94,90,558	1,72,14,621	58,05,790	1,14,48,098	28,97,245	18,07,78,672	12,051,911	210,866	12,262,777
14	1,89,921	2,12,361	2,01,054	3,25,428	1,14,505	15,65,79,916	10,438,661	7,582,282	18,020,943
15	...	...	...	...	...	*7,63,56,062*	*5,090,404*	*3,673,027*	*8,763,431*
16	...	...	...	...	...	*2,16,12,154*	*1,440,810*	*125,098*	*1,565,908*
17	1,89,921	2,12,361	2,01,054	3,25,428	1,14,505	5,86,11,700	3,907,447	3,784,157	7,691,604
18	3,01,438	2,43,827	2,06,900	1,86,557	78,104	1,87,11,138	1,247,409	...	1,247,409
19	4,91,359	4,56,188	4,07,954	5,11,985	1,92,609	7,73,22,838	5,154,856	3,784,157	8,939,013
20	...	...	...	...	...	6,27,27,246	4,181,816	574,428	4,756,244
21	...	...	...	...	...	42,80,774	285,385	57,354	342,739
22	19,23,985	25,61,128	18,65,301	12,47,931	8,09,728	2,98,21,971	1,988,131	619,448	2,607,579
23	77,43,087	66,75,337	65,61,391	44,35,771	14,73,645	7,90,18,364	5,267,891	17,173	5,285,064
24	84,92,744	1,54,42,801	61,57,413	43,35,857	32,83,939	10,27,36,735	6,849,116	988	6,850,104
25	...	17,18,823	7,288	...	60,758	46,26,058	308,404	284	308,688
26	57,38,120	42,09,099	48,79,986	41,09,017	17,14,833	6,83,64,675	4,557,645	15,836	4,573,481
27	2,46,955	1,29,432	38,240	1,07,963	23,772	20,14,378	134,292	155	134,447
28	14,05,718	21,36,113	11,10,234	10,62,233	6,64,338	1,98,72,397	1,324,827	15,976	1,340,803
29	9,97,646	9,08,316	2,51,065	5,09,680	3,22,257	1,20,16,761	801,117	4,544	805,661
30	6,54,713	13,66,264	86,786	41,120	6,63,259	3,12,84,156	2,085,610	38,208	2,123,818
31	21,23,398	8,78,104	6,31,207	10,94,364	4,29,820	1,39,07,325	927,155	3,018	930,173
32	2,38,267	1,85,192	2,19,575	3,48,325	1,44,000	1,21,53,132	810,209	42,774	852,983
33	2,95,64,634	3,62,10,609	2,18,08,516	1,72,92,261	95,90,349	37,58,15,952	25,054,397	758,404	25,812,801
34	66,561	1,68,576	47,604	1,69,427	8,386	28,42,499	189,500	17,811	207,311
35	...	...	5,074	...	2,451	75,537	5,036	576,971	582,007
36	25,79,984	15,47,198	11,20,727	11,21,588	4,31,030	2,46,75,894	1,645,060	2,047,405	3,692,465
37	9,95,531	8,46,244	6,91,841	4,42,360	1,63,691	1,63,21,403	1,088,093	188,177	1,276,270
38	20,70,286	6,22,933	2,83,209	1,93,112	4,83,004	97,28,740	648,583	136,497	785,080
39	57,12,362	31,84,951	21,48,455	19,26,487	10,88,562	5,36,44,073	3,576,272	2,966,861	6,543,133
40	18,252	7,573	7,21,134	10,34,473	12,632	1,17,46,559	783,103	...	783,103
41	...	...	...	...	...	...	...	...	...
42	...	...	1,40,916	11,29,925	...	52,79,787	351,986	4,958	356,944
43	...	...	...	...	...	...	...	...	...
44	18,252	7,573	8,62,050	21,64,398	12,632	1,70,26,346	1,135,089	4,958	1,140,047
45	4,52,77,165	5,70,73,942	3,10,32,765	3,33,43,229	1,37,81,397	77,15,95,901	51,439,726	8,357,028	59,796,754

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Number of item.
			₹	₹	₹	₹	₹	₹	
Brought forward from page 8.			20,05,83,887	1,38,37,036	9,30,41,698	11,79,48,044	7,80,18,408	8,76,53,330	1
Railways:									
State Railways:									
Interest on Debt	27	65	7,60,55,671	...	...	...	...	...	2
Annuities in purchase of Railways	53A	144	...	...	...	...	...	...	3
Sinking Funds	53A	144	...	...	...	...	...	...	4
Interest chargeable against Companies on advances.	54	148	3,00,391	...	...	...	...	...	5
Interest on Capital deposited by Companies	55	149	6,80,108	...	...	...	..	...	6
Subsidized Companies: Land, etc.	57	151	3,61,973	...	...	...	...	5,000	7
Miscellaneous Railway Expenditure	58	154	80,64,357	...	...	...	...	...	8
TOTAL			8,54,62,500	...	...	...	...	5,000	9
Irrigation:									
Major Works:									
Working Expenses	60	161	...	8,77,614	20,90,031	20,50,515	2,09,728	37,19,658	10
Interest on Debt	27	65	—18,76,473	9,33,915	31,40,852	30,40,262	3,70,276	41,64,127	11
Minor Works and Navigation	63	185	1,55,026	7,42,456	40,81,026	40,33,214	32,02,197	6,62,252	12
TOTAL			—17,21,447	25,53,987	93,11,909	91,23,991	37,82,201	85,46,037	13
Other Public Works:									
Construction of Railways charged to Provincial Revenues	64	198	...	...	...	...	...	76,169	14
Civil Works	66	203	40,45,973	21,45,363	1,16,54,689	1,84,46,436	1,25,50,142	96,30,691	15
TOTAL			40,45,973	21,45,363	1,16,54,689	1,84,46,436	1,25,50,142	97,06,860	16
Military Services:									
Army:									
Effective	67B	223	71,34,47,549	...	...	...	...	...	17
Non-Effective	67B	223	1,81,77,280	...	...	...	...	...	18
Marine	68B	257	72,40,320	...	...	...	...	...	19
Military Works:									
Under Director General Military Works (*a*)	70	259	5,66,23,855	...	...	...	...	...	20
Under Indian Munitions Board	70	259	15,07,059	...	...	...	...	...	21
TOTAL			79,69,96,063	...	...	...	...	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			1,08,53,71,976	1,85,36,386	11,40,08,296	14,55,18,471	9,43,50,751	10,59,11,227	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year	72	265	...	...	...	3,24,808	47,97,132	...	24
Deduct—Portion of Provincial Expenditure defrayed from provincial Balances	72	265	...	...	*4,35,787*	...	...	*31,68,528*	25
Total Expenditure charged against Revenue.			1,08,53,71,976	1,85,36,386	11,35,72,509	14,58,43,279	9,91,47,883	10,27,42,699	26
Railway Irrigation and other Capital not charged to Revenue:									
Capital Outlay on Railway Irrigation and other Works:									
State Railways	73	269	8,86,74,952	...	...	...	...	...	27
Irrigation Works	73	269	...	1,78,152	5,30,012	1,96,971	...	5,82,971	28
Initial Expenditure on New Capital at Delhi	80	309	47,77,277	...	...	...	...	...	29
TOTAL			9,34,52,229	1,78,152	5,30,012	1,96,971	...	5,82,971	30

(*a*) Includes expenditure on Special Defence Works which was previously recorded under a separate head.

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1920.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	4,52,77,165	5,70,73,942	3,10,32,765	3,33,43,229	1,37,81,397	77,15,95,901	51,439,726	8,357,028	59,796,754
2	...	...	...	...	...	7,00,55,671	5,070,378	3,591,777	8,662,155
3	...	...	...	...	...	...	...	(b)3,357,559	3,357,559
4	...	...	...	...	...	...	...	255,707	255,707
5	...	...	...	...	...	3,00,391	20,026	81,250	101,276
6	...	...	...	...	...	6,80,108	45,341	2,097,247	2,142,588
7	...	...	...	...	5,112	3,72,085	24,805	...	24,805
8	...	...	...	...	1,059	80,65,416	537,695	...	537,695
9	...	...	...	...	6,171	3,54,73,671	5,698,245	9,383,540	15,081,785
10	1,15,65,802	8,41,311	15,22,373	6,03,073	...	2,34,80,105	1,565,340	16	1,565,356
11	75,18,393	9,46,859	20,75,283	12,98,660	...	2,16,12,154	1,440,810	125,098	1,565,908
12	15,30,905	16,24,351	3,00,348	7,49,836	63,075	1,71,43,788	1,142,920	38	1,142,958
13	2,06,14,200	34,12,521	38,98,004	26,51,569	63,075	6,22,36,047	4,149,070	125,152	4,274,222
14	...	...	...	...	28,080	1,04,249	6,950	...	6,950
15	1,39,90,964	1,19,74,039	70,70,096	94,13,198	41,26,304	10,50,47,895	7,003,193	121,940	7,125,133
16	1,39,90,964	1,19,74,039	70,70,096	94,13,198	41,54,384	10,51,52,144	7,010,143	121,940	7,132,083
17	...	...	...	...	...	71,34,47,549	47,563,170	3,563,204	51,126,374
18	...	...	...	...	...	1,81,77,280	1,211,819	2,983,160	4,194,979
19	...	...	...	...	...	72,40,320	482,688	889,655	1,372,343
20	...	...	...	...	...	5,66,23,855	3,774,924	117,609	3,892,533
21	...	...	...	...	...	15,07,059	100,470	...	100,470
22	...	...	...	...	...	79,69,96,063	53,133,071	7,553,628	60,686,699
23	7,98,82,329	7,24,60,502	4,20,00,865	4,54,07,996	1,80,05,027	1,82,14,53,826	121,430,255	25,541,288	146,971,543
24	28,69,262	11,68,985	...	6,12,805	12,95,427	1,10,68,419	737,894	...	737,894
25	...	...	*6,49,106*	...	...	*42,53,421*	*283,561*	...	*283,561*
26	8,27,51,591	7,36,29,487	4,13,51,759	4,60,20,801	1,93,00,454	1,82,82,68,824	121,884,588	25,541,288	147,425,876
27	...	...	...	...	...	8,86,74,952	5,911,663	3,079,572	8,991,235
28	—2,31,371	20,818	—701	8,72,355	...	21,49,207	143,281	21,020	164,301
29	...	...	...	...	...	47,77,277	318,485	17,210	335,695
30	—2,31,371	20,818	—701	8,72,355	...	9,56,01,436	6,373,429	3,117,802	9,491,231

(b) According to actuarial calculation, the amounts of Capital redeemed in the year 1919-20 in respect of the whole amounts of Annuity which have not been exchanged for India Stock are as follows—*vide* Account No. 74 J., page 284:—

	£
East Indian Railway Annuity	268,215
Eastern Bengal Railway Annuity	26,831
Scind Punjab and Delhi Railway Annuity	82,363
Great Indian Peninsula Railway Annuity	552,336
Madras Railway Annuity	133,498
	1,063,243

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Charges in respect of collection, *viz.*—			
Land Revenue	69	2,473	2,542
Opium	1,801	659	2,460
Salt	1,481	66	1,547
Stamps	181,020	...	181,020
Excise	717	101	818
Customs	293	53	346
Forest	12,231	9,902	22,133
TOTAL	197,612	13,254	210,866
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	3,784,157	3,784,157
Posts and Telegraphs	573,795	633	574,428
Mint	57,158	196	57,354
Salaries and Expenses of Civil Departments:			
General Administration	152,061	467,387	619,448
Law and Justice	3,067	14,106	17,173
Police	317	671	988
Ports and Pilotage	...	284	284
Education	...	15,836	15,836
Ecclesiastical	...	155	155
Medical	15,196	780	15,976
Sanitation	9	4,535	4,544
Political	5,420	32,788	38,208
Agriculture	1,322	1,696	3,018
Scientific and Miscellaneous Departments	30,048	12,726	42,774
TOTAL	207,440	550,964	758,404
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	17,811	17,811
Civil Furlough and Absentee Allowances	...	576,971	576,971
Superannuation Allowances and Pensions	...	2,047,405	2,047,405
Stationery and Printing	178,163	10,014	188,177
Miscellaneous	...	136,497	136,497
TOTAL	178,163	2,783,698	2,966,861
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	4,958	...	4,958
Carried over	1,219,126	7,137,902	8,357,028

in ENGLAND for the Year ended 31st March 1920.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward .	1,219,126	7,137,902	8,357,028
Railways:			
State Railways:			
Interest on Debt	...	3,591,777	3,591,777
Annuities in purchase of Railways	...	3,357,559	3,357,559
Sinking Funds	...	255,707	255,707
Interest chargeable against Companies on Advances	...	81,250	81,250
Interest on Capital deposited by Companies	...	2,097,247	2,097,247
TOTAL .	...	9,383,540	9,383,540
Irrigation:			
Major Works:			
Working expenses	16	...	16
Interest on Debt	...	125,098	125,098
Minor Works and Navigation	38	...	38
TOTAL .	54	125,098	125,152
Other Public Works:			
Civil Works	9,257	112,683	121,940
Military Services:			
Army:			
Effective	1,369,306	2,193,898	3,563,204
Non-Effective	...	2,983,160	2,983,160
Marine:			
Effective	729,896	130,734	860,630
Non-Effective	...	29,025	29,025
Military Works: Under Director General, Military Works . . .	117,609	...	117,609
TOTAL .	2,216,811	5,336,817	7,553,628
Total Expenditure charged against Revenue:	3,445,248	22,096,040	25,541,288
Expenditure not charged to Revenue:			
Capital Outlay on Railways, Irrigation and other Works:			
State Railways	3,060,430	19,142	3,079,572
Irrigation Works	21,020	...	21,020
Initial Expenditure on the New Capital at Delhi . . .	16,913	297	17,210
TOTAL £	3,098,363	19,439	3,117,802

No. 5.—ACCOUNT of the REVENUE in *India* in the two

[Rupees converted into £

HEADS OF REVENUE. For distribution by Provinces, see Accounts 7 and 9, for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
Principal Heads of Revenue:	£	£	£
Land Revenue	10,993,869	11,616,074	22,609,943
Opium	3,037,481	...	3,037,481
Salt	3,831,954	...	3,831,954
Stamps	3,708,304	3,566,207	7,274,511
Excise	3,678,117	9,161,485	12,839,602
Provincial Rates	133	35,516	35,649
Customs	14,988,853	...	14,988,853
Income Tax	11,959,082	3,512,814	15,471,896
Forest	153,137	3,425,249	3,578,386
Registration	9,989	713,674	723,663
Tributes from Indian States	621,922	...	621,922
TOTAL	52,982,841	32,031,019	85,013,860
Interest	985,416	358,678	1,344,094
Posts and Telegraphs	6,133,020	...	6,133,020
Mint	1,786,568	...	1,786,568
Receipts by Civil Departments:			
Law and Justice	112,711	798,676	911,387
Police	77,645	154,628	232,273
Ports and Pilotage	...	139,529	139,529
Education	7,424	316,571	323,995
Medical	1,743	112,805	114,548
Sanitation	16,421	30,101	46,522
Agriculture	26,821	163,519	190,340
Scientific and Miscellaneous Departments	14,974	288,881	303,855
TOTAL	257,739	2,004,710	2,262,449
Miscellaneous:			
Receipts in aid of Superannuation, etc.	80,941	103,961	184,902
Stationery and Printing	56,171	76,506	132,677
Exchange	...	...	...
Miscellaneous	1,106,481	287,295	1,393,776
TOTAL	1,243,593	467,762	1,711,355
Carried over	63,389,177	34,862,169	98,251,346

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1920.

at R 15 = £1.]

HEADS OF REVENUE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward .	63,389,177	34,862,169	98,251,346
Railways:			
State Railways (Gross Receipts)	52,676,036	8,334	52,684,370
Deduct—Working Expenses	*30,303,724*	*7,954*	*30,311,678*
„ Surplus Profits paid to Companies, etc. . . .	*1,339,476*	...	*1,339,476*
Net Receipts	21,032,836	380	21,033,216
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest)	12,898	...	12,898
TOTAL .	21,045,734	380	21,046,114
Irrigation:			
Major Works:			
Direct Receipts	1,519,144	2,053,508	3,572,652
Portion of Land Revenue due to Irrigation	1,054,257	890,939	1,945,196
Minor Works and Navigation	107,321	207,699	315,020
TOTAL .	2,680,722	3,152,146	5,832,868
Other Public Works:			
Civil Works	66,862	303,072	369,934
Military Receipts:			
Army:			
Effective	1,961,240	...	1,961,240
Non-Effective	66,002	...	66,002
Marine	271,488	...	271,488
Military Works:			
Under Director General, Military Works	104,696	...	104,696
Under Indian Munitions Board	3,800	...	3,800
TOTAL .	2,407,226	...	2,407,226
Transfer between Imperial and Provincial Revenues .	—1,913,001	1,913,001	...
GRAND TOTAL REVENUE £	87,676,720	40,280,768	127,907,488

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the two

Rupees converted into £

HEADS OF EXPENDITURE. For distribution by Provinces, see Accounts 8 and 10 for Imperial and Provincial, respectively.	INDIA. Imperial.	Provincial.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	1,106,802	386,279	1,493,081
Assignments and Compensations	600,216	714,373	1,314,589
Charges in respect of collection, *viz.*—			
Land Revenue	286,470	4,008,471	4,294,941
Opium (including cost of Production)	864,066	...	864,066
Salt (including cost of Production)	539,134	...	539,134
Stamps	—14,269	94,163	79,894
Excise	176,144	433,524	609,668
Provincial Rates	...	...	...
Customs	311,138	...	311,138
Income Tax	54,417	47,401	101,818
Forest	157,621	1,960,884	2,118,505
Registration	2,803	322,274	325,077
TOTAL	4,084,542	7,967,369	12,051,911
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	3,539,720	317,727	3,907,447
Interest on other Obligations	1,247,409	...	1,247,409
TOTAL	4,837,129	317,727	5,154,856
Posts and Telegraphs	4,181,816	...	4,181,816
Mint	285,385	...	285,385
Salaries and Expenses of Civil Departments:			
General Administration	915,285	1,072,846	1,988,131
Law and Justice	280,764	4,987,127	5,267,891
Police	475,799	6,373,317	6,849,116
Ports and Pilotage	...	308,404	308,404
Education	145,275	4,412,370	4,557,645
Ecclesiastical	134,292	...	134,292
Medical	107,093	1,217,734	1,324,827
Sanitation	139,179	661,938	801,117
Political	1,878,269	207,341	2,085,610
Agriculture	97,826	829,329	927,155
Scientific and Miscellaneous Departments	487,584	322,625	810,209
TOTAL	4,661,366	20,393,031	25,054,397
Miscellaneous Civil Charges:			
Territorial and Political Pensions	189,500	...	189,500
Civil Furlough and Absentee Allowances	5,036	...	5,036
Superannuation Allowances and Pensions	143,502	1,501,558	1,645,060
Stationery and Printing	413,329	674,764	1,088,093
Miscellaneous	236,698	411,885	648,583
TOTAL	988,065	2,588,207	3,576,272
Carried over	19,038,303	31,266,334	50,304,637

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1920.
Rs. 15 = £1.

HEADS OF EXPENDITURE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward	19,038,303	31,266,334	50,304,637
Famine Relief and Insurance:			
Famine Relief	587,880	195,223	783,103
Construction of Protective Railways	...	...	...
Construction of Protective Irrigation Works	351,986	...	351,986
Reduction or Avoidance of Debt	...	...	...
TOTAL	939,866	195,223	1,135,089
Railways:			
State Railways:			
Interest on Debt	5,070,378	...	5,070,378
Interest Chargeable against Companies on Advances	20,026	...	20,026
Interest on Capital deposited by Companies	45,341	...	45,341
Subsidized Companies: Land, etc.	24,131	674	24,805
Miscellaneous Railway Expenditure	537,624	71	537,695
TOTAL	5,697,500	745	5,698,245
Irrigation:			
Major Works:			
Working Expenses	769,820	795,520	1,565,340
Interest on Debt	692,303	748,507	1,440,810
Minor Works and Navigation	387,182	755,738	1,142,920
TOTAL	1,849,305	2,299,765	4,149,070
Other Public Works:			
Construction of Railways charged to Provincial Revenues	...	6,950	6,950
Civil Works	995,775	6,007,418	7,003,193
TOTAL	995,775	6,014,368	7,010,143
Military Services:			
Army:			
Effective	47,563,170	...	47,563,170
Non-Effective	1,211,819	...	1,211,819
Marine	482,688	...	482,688
Military Works:	3,774,924	...	3,774,924
Under Director General, Military Works	100,470	...	100,470
Under Indian Munitions Board			
TOTAL	53,133,071	...	53,133,071
TOTAL	81,653,820	39,776,435	121,430,255
Add—Portion of allotments to Provincial Governments not spent by them in the year	...	737,894	737,894
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*283,561*	*283,561*
GRAND TOTAL EXPENDITURE	81,653,820	40,230,768	121,884,588

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the year ended 31st March 1920.

HEADS OF REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Principal Heads of Revenue.													
Land Revenue	20,15,480	20,28,510	2,98,79,185	2,17,17,785	1,30,95,652	3,99,38,421	1,56,04,351	1,75,54,456	75,28,817	1,09,97,351	45,48,031	16,49,08,039	10,993,869
Opium	25,153	84,513	6,07,115	10,74,585	3,97,76,146	6,26,441	8,84,793	5,66,762	4,80,116	5,18,580	9,18,008	4,55,62,212	3,037,481
Salt	80,81,326	...	1,51,53,932	1,71,82,357	1,38,59,449	...	...	32,00,112	1,233	...	910	5,74,79,319	3,831,954
Stamps	12,56,923	8,74,553	94,08,020	80,16,044	1,50,28,942	73,01,564	38,94,695	22,11,172	42,64,809	25,34,833	8,33,014	5,56,24,569	3,708,304
Excise	45,43,302	8,55,164	2,68,07,425	...	...	43,48,558	54,72,081	51,94,456	32,26,228	37,24,542	...	5,51,71,756	3,678,117
Provincial Rates	629	1,365	...	...	...	...	...	...	...	...	...	1,994	133
Customs	1,23,835	...	1,28,25,915	8,92,30,405	10,18,04,893	5,33,880	23,394	1,92,64,543	884	8,66,681	1,58,372	22,48,32,802	14,988,853
Income Tax	76,61,287	4,46,158	1,08,89,287	5,53,87,482	7,77,57,529	73,63,655	33,10,494	95,50,720	23,57,084	42,53,054	4,09,471	17,93,86,221	11,959,082
Forest	18,34,510	4,62,541	...	...	...	...	...	...	...	...	...	22,97,051	153,137
Registration	80,683	69,149	...	...	...	...	...	...	...	...	...	1,49,832	9,989
Tributes from Indian States	20,53,988	...	44,96,519	13,64,544	67,701	3,21,000	1,43,607	4,52,180	1,00,749	2,78,437	50,100	93,28,825	621,922
TOTAL	2,76,77,116	48,21,953	11,00,67,398	19,39,73,202	26,13,90,312	6,04,33,519	3,03,33,415	5,79,94,401	1,79,59,920	2,31,73,478	69,17,906	79,47,42,620	52,982,841
Interest	1,09,30,712	31,285	8,28,800	14,31,907	11,11,741	...	4,45,081	...	1,705	...	...	1,47,81,231	985,416
Posts and Telegraphs	9,19,95,299	...	...	...	...	...	...	...	...	...	...	9,19,95,299	6,133,020
Mint	48,12,617	...	...	2,19,85,906	...	...	...	...	...	...	...	2,67,98,523	1,786,568
Receipts by Civil Departments.													
Law and Justice	13,37,673	3,52,994	...	...	...	...	...	...	...	...	...	16,90,667	112,711
Police	10,46,971	1,17,706	...	...	...	...	...		...	...	...	11,64,677	77,645
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	84,547	26,816	...	...	...	...	...	...	...	...	...	1,11,363	7,424
Medical	25,400	741	...	...	...	...	...	...	...	...	...	26,141	1,743
Sanitation	2,46,286	35	...	...	...	...	...	...	...	...	...	2,46,321	16,421
Agriculture	3,93,770	8,538	...	...	...	...	...	...	...	...	...	4,02,308	26,821
Scientific and Miscellaneous Departments	2,24,521	94	...	...	...	...	...	...	...	...	...	2,24,615	14,974
TOTAL	33,59,168	5,06,924	...	...	...	...	...	...	...	...	...	38,66,092	257,739

Miscellaneous:													
Receipts in aid of Superannuation, etc.	3,48,292	25,340	90,501	1,21,195	1,85,569	1,35,338	91,480	70,037	70,384	49,325	26,652	12,14,113	80,941
Stationery and Printing	6,42,844	19,380	23,325	4,538	...	38,566	1,13,510	...	...	...	402	8,42,575	56,171
Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	1,28,89,099	1,55,222	71,259	5,82,536	4,44,120	19,114	20,82,515	3,12,167	9,366	15,036	16,773	1,65,97,207	1,106,481
TOTAL	1,58,80,235	1,99,942	1,85,095	7,08,269	6,29,689	1,93,018	22,87,505	3,82,204	79,750	64,361	43,827	1,86,53,895	1,243,593
Railways:													
State Railways (Gross Receipts)	79,01,40,545	...	...	...	...	...	...	...	...	...	...	79,01,40,545	52,676,036
Deduct—Working Expenses	*45,45,55,861*	...	...	...	...	...	...	...	...	...	...	*45,45,55,861*	*30,303,724*
Surplus Profits paid to Companies, etc.	*2,00,92,140*	...	...	...	...	...	...	...	...	...	...	*2,00,92,140*	*1,329,476*
Net Receipts	31,54,92,544	...	...	...	...	...	...	...	...	...	...	31,54,92,544	21,082,836
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	1,93,470	...	...	...	...	...	...	...	...	...	...	1,93,470	12,898
TOTAL	31,56,86,014	...	...	...	...	...	...	...	...	...	...	31,56,86,014	21,045,734
Irrigation:													
Major Works:													
Direct Receipts	...	12,56,068	1,70,857	9,53,335	1,59,604	4,76,951	1,61,64,597	17,78,026	15,08,161	3,19,570	...	2,27,87,169	1,519,144
Portion of Land Revenue due to Irrigation	...	1,02,205	57,51,608	13,55,382	...	21,04,515	62,57,092	2,34,586	...	8,469	...	1,58,13,857	1,054,257
Minor Works and Navigation	1,10,952	...	...	2,07,230	4,60,364	16,721	7,76,573	...	37,969	...	...	16,09,809	107,321
TOTAL	1,10,952	13,58,273	59,22,465	25,15,947	6,19,968	25,98,187	2,31,98,262	20,12,612	15,46,130	3,28,039	...	4,02,10,835	2,680,722
Other Public Works:													
Civil Works	2,44,667	1,60,538	18,368	80,359	1,38,023	56,948	1,88,933	19,407	28,893	56,729	1,062	10,02,927	66,862
Military Receipts:													
Army:													
Effective	2,94,18,603	...	...	...	...	...	...	...	...	...	...	2,94,18,603	1,961,240
Non-Effective	9,90,028	...	...	...	...	...	...	...	...	...	...	9,90,028	66,002
Marine	40,72,325	...	...	...	...	...	...	...	...	...	...	40,72,325	271,488
Military Works:													
Under Director General, Military Works	15,70,437	...	...	...	...	...	...	...	...	...	...	15,70,437	104,696
Under Indian Munitions Board	56,992	...	...	...	...	...	...	...	...	...	...	56,992	3,800
TOTAL	3,61,08,385	...	...	...	...	...	...	...	...	...	...	3,61,08,385	2,407,226
Transfers between Imperial and Provincial Revenues	...	...	—30,21,983	33,40,028	—9,86,606	—55,84,597	—59,10,428	—37,15,445	—56,07,426	—37,47,026	—34,61,531	—2,86,95,014	—1,913,001
TOTAL IMPERIAL REVENUE	50,48,05,165	70,87,915	11,40,00,143	22,40,35,618	26,29,03,127	5,76,97,075	5,05,42,768	5,66,93,179	1,40,08,972	1,98,75,581	35,01,264	1,31,51,50,807	87,676,720

No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1920.

HEADS OF EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT Rs. 15=£1.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Refunds and Drawbacks	2,56,146	44,172	18,62,425	79,93,652	45,63,447	3,39,329	2,06,021	9,24,007	88,249	2,94,028	30,550	1,66,02,026	1,106,802
Assignments and Compensations	41,80,885	19,447	9,38,815	8,66,146	1,05,465	2,03,088	72,433	75	49,509	25,34,403	32,979	90,03,245	600,216
Charges in respect of Collection, *viz.*—													
Land Revenue	8,96,308	8,24,371	...	...	19,02,495	...	...	...	6,73,881	...	...	42,97,055	286,470
Opium (including cost of Production)	3,633	...	...	...	31,899	1,29,25,450	...	...	...	...	...	1,29,60,982	864,066
Salt (including cost of Production)	22,59,897	...	22,36,778	31,89,422	2,75,212	...	...	47,759	76,927	...	1,019	80,87,014	539,134
Stamps	—16,55,380	29,406	2,89,542	1,86,481	3,71,514	1,66,233	1,12,690	59,957	1,21,335	75,419	29,271	—2,14,032	—14,269
Excise	1,41,499	24,717	11,28,128	...	...	1,71,196	1,25,088	6,68,891	2,30,821	1,51,824	...	26,42,164	176,144
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	5,09,521	19,60,980	13,94,796	...	...	7,84,790	16,983	...	...	46,67,070	311,138
Income Tax	48,966	4,439	74,670	2,29,965	1,50,699	1,32,300	54,909	60,886	26,083	30,866	2,464	8,16,247	54,417
Forest	20,62,867	3,01,453	...	...	...	...	...	...	...	...	...	23,64,320	157,621
Registration	23,245	18,797	...	...	...	...	...	...	...	...	...	42,042	2,803
TOTAL	82,17,566	12,66,802	70,39,879	1,44,26,646	87,95,527	1,39,37,596	5,71,141	25,46,365	12,83,788	30,86,540	96,283	6,12,68,133	4,084,542
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	5,38 45,803	...	...	...	...	...	...	...	...	...	...	5,38,45,803	3,589,720
Interest on other Obligations	1,53,04,246	220	4,05,348	5,86,338	3,68,481	10,29,679	3,01,438	2,43,827	2,06,900	1,86,557	78,104	1,87,11,138	1,247,409
TOTAL	6,91,50,049	220	4,05,348	5,86,338	3,68,481	10,29,679	3,01,438	2,43,827	2,06,900	1,86,557	78,104	7,25,56,941	4,837,129
Posts and Telegraphs	6,27,27,246	...	...	...	...	...	...	...	...	...	...	6,27,27,246	4,181,816
Mint	22,44,115	...	...	20,36,659	...	...	...	...	...	...	...	42,80,774	285,385
Salaries and Expenses of Civil Departments:													
General Administration	86,41,909	4,02,701	5,73,581	12,21,189	5,11,255	5,19,457	4,66,867	6,90,308	2,89,627	2,35,769	1,76,621	1,37,29,284	915,285
Law and Justice	30,75,539	11,35,914	...	...	...	...	...	...	...	...	...	42,11,453	280,764
Police	30,33,629	41,03,354	...	...	...	...	...	...	...	...	...	71,36,983	475,799
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	12,97,838	8,81,295	...	...	...	...	...	...	...	...	...	21,79,133	145,275
Ecclesiastical	2,42,610	56,645	3,44,559	3,73,796	1,82,587	2,67,789	2,46,955	1,29,432	38,270	1,07,963	23,772	20,14,378	134,292
Medical	14,13,204	1,93,187	...	...	...	...	...	...	...	...	...	16,06,391	107,093
Sanitation	18,83,279	2,04,408	...	...	...	...	...	...	...	...	...	20,87,687	139,179
Political	2,18,03,622	48,69,600	1,34,889	5,29,212	3,520	1,78,482	6,54,713	...	...	...	...	2,81,74,038	1,878,269
Agriculture	13,66,952	1,00,432	...	...	...	...	...	...	...	...	...	14,67,384	97,826
Scientific and Miscellaneous Departments	71,11,874	30,021	19,201	12,211	2,720	22,487	1,074	62,114	19,857	14,236	17,963	73,13,758	487,584
TOTAL	4,98,70,458	1,19,77,557	10,72,230	21,36,408	7,00,082	9,88,215	13,69,609	8,81,854	3,47,754	3,57,968	2,18,356	6,99,20,489	4,661,366

Miscellaneous Civil Charges:													
Territorial and Political Pensions	1,97,127	57,359	2,91,799	4,83,763	6,69,984	7,41,913	66,561	1,68,576	47,604	1,69,427	8,386	28,42,499	159,500
Civil Furlough and Absentee Allowances	18,529	...	33,816	14,622	950	95	...	...	5,074	...	2,451	75,537	5,036
Superannuation Allowances and Pensions	17,23,248	2,15,317	41,112	36,685	73,011	18,370	18,740	88	3,779	...	22,178	21,52,528	143,502
Stationery and Printing	41,44,059	1,33,118	5,90,103	11,69,866	1,05,195	...	39,130	3,136	13,735	717	585	61,99,244	413,329
Miscellaneous	22,70,186	1,86,663	1,67,406	5,49,393	1,05,953	1,47,529	54,057	30,665	11,317	11,205	16,088	35,50,462	236,698
TOTAL	83,53,149	5,92,457	11,24,236	22,54,329	8,95,393	9,07,907	1,78,488	2,02,465	81,509	1,81,349	49,688	1,48,20,970	988,065
Famine Relief and Insurance:													
Famine Relief	26,306	...	29,14,587	30,03,624	9,48,020	5,80,124	13,689	5,680	5,40,850	7,75,855	9,474	88,18,209	587,880
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...	...	...	..
Construction of Protective Irrigation Works	...	...	1,55,405	34,98,208	1,711	3,53,622	...	...	1,40,916	11,29,925	...	52,79,787	351,986
Reduction or Avoidance of Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	26,306	...	30,69,992	65,01,832	9,49,731	9,33,746	13,689	5,680	6,81,766	19,05,780	9,474	1,40,97,996	939,866
Railways:													
State Railways:													
Interest on Debt	7,60,55,671	...	...	...	...	...	...	...	...	...	...	7,60,55,671	5,070,378
Interest chargeable against Companies on Advances	3,00,391	...	...	...	...	...	...	...	...	...	...	3,00,391	20,026
Interest on Capital deposited by Companies	6,80,108	...	...	...	...	...	...	...	...	...	...	6,80,108	45,341
Subsidized Companies: Land, &c.	3,61,973	...	...	...	...	...	...	...	...	...	...	3,61,973	24,131
Miscellaneous Railway Expenditure	80,64,357	...	...	...	...	...	...	...	...	...	...	80,64,357	537,624
TOTAL	8,54,62,500	...	...	...	...	...	...	...	...	...	...	8,54,62,500	5,697,500
Irrigation:													
Major Works:													
Working Expenses	...	8,77,614	10,45,015	10,25,257	1,04,864	5,06,077	57,82,901	8,41,311	7,61,187	6,03,073	...	1,15,47,299	769,820
Interest on Debt	—18,76,473	9,33,915	15,70,426	15,20,131	1,99,294	8,39,598	37,59,196	9,46,859	11,92,939	12,98,660	...	1,03,84,545	692,303
Minor Works and Navigation	1,55,026	7,42,458	2,705	20,16,607	15,01,098	1,02,242	10,37,413	...	1,50,174	...	...	58,07,723	387,182
TOTAL	—17,21,447	25,53,987	26,18,146	45,61,995	19,05,256	14,47,917	1,05,79,510	17,88,170	21,04,300	19,01,733	...	2,77,39,567	1,849,305
Other Public Works:													
Civil Works	40,45,973	21,45,563	4,91,855	8,52,231	13,17,701	9,08,943	37,43,077	2,25,214	2,39,133	9,16,348	50,780	1,49,36,618	995,775
Military Services:													
Army													
Effective	71,34,47,549	...	...	...	...	...	...	...	...	...	...	71,34,47,549	47,563,170
Non-Effective	1,81,77,280	...	...	...	...	...	...	...	...	...	...	1,81,77,280	1,211,819
Marine	72,40,320	...	...	...	...	...	...	...	...	...	...	72,40,320	482,688
Military Works:													
Under Director General, Military Works	5,66,23,855	...	...	...	...	...	...	...	...	...	...	5,66,23,855	3,774,924
Under Indian Munitions Board	15,07,059	...	...	...	...	...	...	...	...	...	...	15,07,059	100,470
TOTAL	79,69,96,063	...	...	...	...	...	...	...	...	...	...	79,69,96,063	53,133,071
TOTAL IMPERIAL EXPENDITURE	1,08,53,71,976	1,85,36,386	1,58,21,686	3,33,56,438	1,49,32,171	2,01,54,003	1,67,56,952	58,93,575	49,45,150	85,36,275	5,02,685	1,22,48,07,297	81,653,820

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1920.

HEADS OF REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
Principal Heads of Revenue:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Land Revenue	...	...	2,98,79,186	3,11,19,981	1,70,00,875	2,64,01,268	1,56,04,350	2,96,48,403	90,13,921	1,10,05,820	45,67,303	17,42,41,107	11,616,074
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	94,08,020	80,16,045	1,50,28,942	73,01,563	38,94,695	22,11,173	42,64,809	25,34,834	8,33,015	5,34,93,096	3,566,207
Excise	...	...	2,68,07,424	4,01,76,291	1,81,48,657	1,30,45,671	64,72,082	51,94,455	96,78,684	1,11,73,625	67,25,384	13,74,22,273	9,161,485
Provincial Rates	...	...	...	...	1,11,959	1,61,362	40,542	...	1,78,426	...	40,447	5,32,736	35,516
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	53,46,678	1,72,67,504	1,73,68,808	31,95,861	22,45,094	43,41,920	12,27,187	13,27,546	3,71,624	5,26,92,222	3,512,814
Forest	...	...	62,34,149	84,94,438	20,51,237	74,71,954	38,45,879	1,64,35,262	8,17,458	45,46,723	14,81,643	5,13,78,743	3,425,249
Registration	...	...	33,24,153	13,38,405	25,57,233	9,46,235	5,62,719	3,24,558	9,04,692	6,21,977	1,25,136	1,07,05,108	713,674
Tributes from Indian States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	8,09,99,610	10,64,12,664	7,22,67,711	5,85,23,914	3,26,65,361	5,81,55,771	2,60,85,177	3,12,10,525	1,41,44,552	48,04,65,285	32,031,019
Interest	...	...	4,98,549	11,44,143	6,11,524	20,54,874	2,33,250	2,41,018	1,90,434	2,79,617	1,26,785	53,80,174	358,678
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	...	...	13,28,701	14,56,776	28,04,528	14,51,215	13,28,786	11,57,288	10,91,624	5,93,541	2,67,685	1,19,80,144	798,676
Police	...	...	5,81,354	1,67,562	2,84,662	1,45,875	2,74,411	4,29,301	2,80,083	23,050	1,33,117	23,19,415	154,628
Ports and Pilotage	...	...	216	2,14,001	12,89,179	...	...	5,89,043	6	...	489	20,92,934	139,529
Education	...	...	6,06,546	6,13,853	9,95,540	7,06,568	5,04,836	4,06,201	4,33,740	2,63,585	2,17,701	47,48,570	316,571
Medical	...	...	3,17,259	4,93,449	4,31,027	1,14,284	80,349	1,49,047	85,510	10,532	10,623	16,92,080	112,805
Sanitation	...	...	20,953	9,795	61,064	44,850	1,18,152	17,199	29,783	34,546	1,15,167	4,51,509	30,101
Agriculture	...	...	3,92,749	4,38,020	2,02,665	3,29,018	7,46,244	31,203	66,458	2,20,034	26,396	24,52,787	163,519
Scientific and Miscellaneous Departments	...	...	19,46,099	2,35,188	20,15,675	24,078	32,492	10,001	3,836	44,087	21,750	43,33,206	288,881
TOTAL	...	...	56,93,877	36,28,644	80,84,340	28,15,888	30,85,270	27,89,283	19,91,040	11,89,375	7,92,928	3,00,70,645	2,004,710

Miscellaneous:													
Receipts in aid of Superannuation, etc.	...	...	1,99,285	7,34,707	55,187	89,856	95,054	17,872	47,902	3,10,203	9,348	15,59,414	103,961
Stationery and Printing	...	...	1,46,355	1,85,760	1,93,146	3,19,843	1,20,929	70,492	43,185	59,820	8,060	11,47,590	76,506
Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	4,45,914	3,68,135	6,86,977	5,38,558	8,60,510	7,65,842	3,21,518	2,64,176	57,800	43,09,430	287,295
TOTAL	...	...	7,91,554	12,88,602	9,35,310	9,48,257	10,76,493	8,54,206	4,12,605	6,34,199	75,208	70,16,434	467,762
Railways:													
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	...	...	1,25,007	1,25,007	8,334
Deduct—Working Expenses	...	...	...	...	...	...	...	...	...	...	*1,19,307*	*1,19,307*	*7,954*
Net Receipts	...	...	...	...	...	...	...	...	...	...	5,700	5,700	380
Subsidized Companies (Government Share of Surplus Profits and Repayment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	5,700	5,700	380
Irrigation:													
Major Works:													
Direct Receipts	...	...	1,70,857	9,53,336	1,59,604	1,18,46,065	1,61,64,596	...	15,08,162	...	...	3,08,02,620	2,053,508
Portion of Land Revenue due to Irrigation	...	...	57,51,607	13,55,382	...	...	62,57,093	...	...	...	...	1,33,64,082	890,939
Minor Works and Navigation	...	...	3,00,511	2,07,229	4,60,363	3,57,950	1,06,405	15,71,533	37,968	73,527	...	31,15,486	207,699
TOTAL	...	...	62,22,975	25,15,947	6,19,967	1,22,04,015	2,25,28,094	15,71,533	15,46,130	73,527	...	4,72,82,188	3,152,146
Other Public Works:													
Civil Works	...	...	5,22,275	8,36,869	7,10,254	4,57,151	4,95,763	4,08,656	5,73,797	3,50,257	1,91,065	45,46,087	303,072
Military Receipts:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
Transfers between Imperial and Provincial Revenues.	...	...	30,21,983	—33,40,028	9,86,606	55,84,597	59,10,428	37,15,445	56,07,426	37,47,026	34,61,531	2,86,95,014	1,913,001
TOTAL PROVINCIAL REVENUE.	...	...	9,77,50,823	11,24,86,841	8,42,15,712	8,25,88,696	6,59,94,639	6,77,35,912	3,64,06,669	3,74,84,526	1,87,97,769	60,34,61,527	40,230,768

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1920.

HEADS OF EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Refunds and Drawbacks	...	...	8,97,110	23,83,905	5,90,894	4,22,985	2,15,588	4,71,725	93 253	6,50,264	68,456	57,94,180	386,279
Assignments and Compensations.	...	...	2,92,889	1,00,37,743	1,48,549	1,12,901	40,672	125	45,806	17,308	19,601	1,07,15,594	714,373
Charges in respect of Collection, *viz.*—													
Land Revenue	...	...	1,35,76,372	1,14,75,686	38,12,108	99,32,527	57,77,987	67,52,780	25,79,036	45,72,941	16,47,637	6,01,27,074	4,008,471
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production).	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	2,89,541	1,86,480	3,71,514	1,66,233	1,12,690	59,958	1,21,335	75,418	29,271	14,12,440	94,163
Excise	...	...	11,28,128	16,09,193	11,74,668	5,13,590	1,25,089	6,68,891	6,92,462	4,55,471	1,35,369	65,02,861	433,524
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	74,671	2,12,920	1,15,924	1,32,301	54,909	60,886	26,082	30,866	2,463	7,11,022	47,401
Forest	...	...	36,93,348	59,18,681	9,72,307	61,69,732	24,16,243	65,3[illegible],201	5,06,800	23,76,230	8,21,717	2,94,13,259	1,960,884
Registration	...	...	16,78,941	5,34,680	12,94,409	3,17,414	1,76,239	1,15,690	4,57,228	1,83,060	76,448	48,34,109	322,274
TOTAL	...	...	2,16,31,000	3,23,59,288	84,80,373	1,77,67,683	89,19,417	1,46,68,256	45,22,002	83,61,558	28,00,962	11,95,10,539	7,967,369
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works.	...	...	4,18,070	11,78,737	5,09,107	16,16,714	1,89,921	2,12,361	2,01,054	3,25,428	1,14,505	47,65,897	317,727
Interest on other Obligations.	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	4,18,070	11,78,737	5,09,107	16,16,714	1,89,921	2,12,361	2,01,054	3,25,428	1,14,505	47,65,897	317,727
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	...	...	19,59,402	26,94,505	27,93,305	23,96,593	14,57,119	18,70,820	15,75,674	10,12,162	6,33,107	1,60,92,687	1,072,846
Law and Justice	...	...	1,26,94,583	93,78,763	1,45,32,038	1,13,12,296	77,43,087	66,75,337	65,61,391	44,35,771	14,73,645	7,48,06,911	4,987,127
Police	...	...	1,41,70,040	1,50,12,121	1,43,95,257	1,43,09,580	84,92,744	1,54,42,801	61,57,413	43,35,857	32,83,939	9,55,99,752	6,373,317
Ports and Pilotage	...	...	36,636	1,32,075	26,70,478	...	...	17,18,823	7,288	...	60,758	46,26,058	308,404
Education	...	...	1,22,38,182	1,29,52,013	98,22,623	1,05,21,669	57,38,120	42,09,099	48,79,985	41,09,017	17,14,833	6,61,85,542	4,412,370
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	...	35,77,554	34,29,997	30,14,000	18,65,819	14,05,718	21,36,113	11,10,234	10,62,233	6,64,338	1,82,66,006	1,217,734
Sanitation	...	...	21,65,418	11,05,974	14,12,279	22,56,439	9,97,646	9,08,316	2,51,065	5,09,680	3,22,257	99,29,074	661,938
Political	...	...	1,01,412	7,29,928	36,773	84,576	...	13,66,264	86,786	41,120	6,62,259	31,10,118	207,341
Agriculture	...	...	19,67,886	19,71,705	16,47,107	16,96,350	21,23,398	8,78,104	6,31,207	10,94,364	4,29,820	1,24,39,941	829,329
Scientific and Miscellaneous Departments.	...	...	19,49,443	7,90,340	8,03,925	2,75,551	2,37,193	1,23,078	1,99,718	3,34,089	1,26,037	48,39,374	322,625
TOTAL	...	...	5,08,60,556	4,81,97,421	5,11,27,785	4,44,18,873	2,81,95,025	3,53,28,755	2,14,60,762	1,69,34,293	93,71,993	30,58,95,463	20,393,031

Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	...	36,98,130	43,64,846	36,71,555	40,33,093	25,61,244	15,47,110	11,16,948	11,21,588	4,08,852	2,25,23,366	1,01,558
Stationery and Printing	...	...	19,54,563	19,80,471	17,35,532	13,68,529	9,56,401	8,43,108	6,78,106	4,41,643	1,63,106	1,01,21,459	674,764
Miscellaneous	...	...	7,96,166	9,23,861	4,68,835	4,60,204	20,16,229	5,92,268	2,71,892	1,81,907	4,66,916	61,78,278	411,885
TOTAL	...	...	64,48,859	72,69,178	58,75,922	58,61,826	55,33,874	29,82,486	20,66,946	17,45,138	10,38,874	3,88,23,103	2,588,207
Famine Relief and Insurance:													
Famine Relief	...	...	9,71,528	10,01,208	3,16,007	1,91,091	4,563	1,893	1,80,284	2,58,618	3,158	29,28,350	195,223
Reduction or Avoidance of Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	9,71,528	10,01,208	3,16,007	1,91,091	4,563	1,893	1,80,284	2,58,618	3,158	29,28,350	195,223
Railways:													
State Railways:													
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	..	5,000	...	...	...	...	5,112	10,112	674
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...	1,059	1,059	71
TOTAL	...	...	...	...	...	5,000	...	...	...	...	6,171	11,171	745
Irrigation:													
Major Works:													
Working Expenses	...	...	10,45,016	10,25,258	1,04,864	32,13,581	57,82,901	...	7,61,186	...	...	1,19,32,806	795,520
Interest on Debt	...	...	15,70,426	15,20,131	1,70,982	33,24,529	37,59,197	...	8,82,344	...	...	1,12,27,609	748,507
Minor Works and Navigation	...	...	40,78,321	20,16,607	16,01,099	5,60,010	4,92,592	16,24,351	1,50,174	7,49,836	63,075	1,13,36,065	755,738
TOTAL	...	...	66,93,763	45,61,996	18,76,945	70,98,120	1,00,34,690	16,24,351	17,93,704	7,49,836	63,075	3,44,96,480	2,299,765
Other Public Works:													
Construction of Railways charged to Provincial Revenues	...	...	...	...	...	76,169	...	...	...	...	28,080	1,04,249	6,950
Civil Works	...	...	1,11,62,834	1,75,94,205	1,12,32,441	87,21,748	1,02,47,887	1,17,48,825	68,30,963	84,96,850	40,75,524	9,01,11,277	6,007,418
TOTAL	...	...	1,11,62,834	1,75,94,205	1,12,32,441	87,97,917	1,02,47,887	1,17,48,825	68,30,963	84,96,850	41,03,604	9,02,15,526	6,014,368
Military Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	..	...	...
TOTAL	...	...	9,81,86,610	11,21,62,033	7,94,18,580	8,57,57,224	6,31,25,377	6,65,66,927	3,70,55,715	3,68,71,721	1,75,02,342	59,66,46,529	39,776,435
Add—Portion of allotments to Provincial Governments not spent by them in the year	...	...	...	3,24,808	47,97,132	...	28,69,262	11,68,985	...	6,12,805	12,95,427	1,10,68,419	737,394
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	*4,35,787*	...	...	*31,68,528*	...	...	*6,49,106*	...	...	*42,53,421*	*283,561*
TOTAL PROVINCIAL EXPENDITURE	...	...	9,77,50,823	11,24,86,841	8,42,15,712	8,25,88,696	6,59,94,639	6,77,35,912	3,64,06,609	3,74,84,526	1,87,97,769	60,34,61,527	40,230,768

No. 11.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT OF INDIA,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Revenue	2	7	127,907,488	3,749,799	131,657,287
Excess of Revenue over Expenditure charged to Revenue	1A	2	...	...	—15,768,589
Railway, Irrigation, and other Capital not charged to Revenue—					
Capital raised through companies towards outlay on State Railways	74A	276	—102,757	...	—102,757
Outlay of Railway Companies—Repayments	79	307	...	99,216	99,216
NET					0
Raised and Deposited by Railway Companies— On account of Subscribed Capital	79	307	85,809	...	85,809
NET					0
Permanent Debt incurred:					
Rupee Debt—					
5½ p. c. War Bonds 1925	82	315	8,826	...	
5½ p. c. War Bonds 1928			35,313	...	
5 p. c. War Loan (1929-47)			627	...	
5 p. c. loan 1945-55			14,190,147	...	
TOTAL			14,234,913	...	14,234,913
NET					4,777,732
Temporary Debt incurred:	82A	316	80,628,918	...	80,628,918
NET					1,160,301
Unfunded Debt:					
Deposits of Service Funds	84	317	91,108	591	
Post Office Cash Certificates	85	319	576,698	...	
Savings Bank Deposits			14,311,168	...	
TOTAL			14,978,969	591	14,979,560
NET					673,840
Deposits and Advances:					
Balances of Provincial Allotments	72	265	737,894	...	
Deposits of Local Funds	86	320	8,546,756	...	
Deposits of Sinking Funds	87	320	18,541	...	
Gold Standard Reserve	App. A	...	...	36,083,920	
Paper Currency Reserve		..	...	162,429,740	
Consols Depreciation Fund (*a*)		...	...	40,212	
Special Reserve	88B	321	...	12,056,900	
Depreciation Fund for Rupee Loans	App. A	...	486,637	...	
Deposit Account with the United States of America	88C	321	7,308,243	...	
Sale of Telegraphic Transfers against gold received in India			1,990,404	...	
Departmental and Judicial Deposits	89	326	98,722,120	...	
Advances	App.A. 88E	...	12,028,122	3,099,091	
Suspense Accounts		322	12,816,093	...	
Exchange on Remittance Account			3,487,138	...	
Miscellaneous			526,647	2,424,997	
TOTAL			146,668,625	216,134,860	362,803,485
NET					28,910,696
Carried over			384,401,965	219,984,466	604,386,431

(*a*) Formerly known as the Paper Currency Reserve Depreciation Fund.

IN *INDIA* AND IN *ENGLAND*, FOR THE YEAR ENDED 31ST MARCH 1920.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure	3	11	121,430,255	25,541,288	146,971,543
Add—Provincial surpluses transferred to "Deposits"			737,894	...	737,894
Deduct—Provincial deficits charged against "Deposits"			*283,561*	...	*283,561*
TOTAL			121,884,588	25,541,288	147,425,876
Railway, Irrigation, and other Capital not charged to Revenue—					
Outlay on State Railways	73	269	5,911,663	3,079,572	8,991,235
Outlay on Irrigation Works	73	269	143,281	21,020	164,301
Initial Expenditure on New Capital at Delhi	80	309	318,485	17,210	335,695
Outlay of Railway Companies—(*a*) Payments for Capital Outlay	79	307	—2,942,309	3,489,894	547,585
NET					448,369
Raised and deposited by Railway Companies — Payments for discharge of debentures	79	307	...	453,000	453,000
NET					367,191
Permanent Debt discharged:					
Sterling Debt—					
British 5 per cent. War Loan 1929-47			...	8,796,000	
Ditto ditto (£569,395 cancelled) (*c*)			...	...	
India 3½, and 3 p. c. Stock (£532,093 cancelled) (*b*)					
Rupee Debt—					
5½ p. c. War Bonds 1925	82	315	11,698	...	
5½ p. c. War Bonds 1928			67,508	...	
5 p. c. War Loan (1929-47)			492,767	...	
4 p. c. Loans			80,000	...	
3½ p. c. Loans			(*d*) 854	...	
3 p. c. Loans			(*e*) 8,320	...	
Provincial Debentures			34	...	
TOTAL			661,181	8,796,000	9,457,181
NET					0
Temporary Debt discharged:	82A	316	79,468,617	...	79,468,617
NET			...	...	0
Unfunded Debt:					
Special Loans	82B	316	322	...	
Deposits of Service Funds	84	317	98,988	176	
Post Office Cash Certificates	85	319	2,204,710	...	
Savings Bank Deposits			12,001,524	...	
TOTAL			14,305,544	176	14,305,720
NET					0
Deposits and Advances:					
Balances of Provincial Allotments	72	265	283,561	...	
Deposits of Local Funds	86	320	8,234,869	...	
Gold Standard Reserve	App. A.	...	...	42,099,041	
Paper Currency Reserve		...	...	162,429,740	
Consols Depreciation Fund		...	...	48,251	
Depreciation Fund for Rupee Loans		...	446,156	...	
Special Reserve	88B	321	...	5,117,288	
Deposit Account with the United States of America	88C	321	2,692,257	...	
Sale of Telegraphic Transfers against gold received in India		...	1,990,404	...	
Departmental and Judicial Deposits	89	326	94,680,898		
Advances	App.A.	...	11,019,910	3,269,411	
Suspense Accounts			664,795	...	
Miscellaneous			25,757	890,451	
TOTAL			120,038,607	213,854,182	333,892,789
NET					0
Carried over			339,789,657	255,252,342	595,041,969

(*a*) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay, Baroda and Central India Railway Company both on account of the main line and the Rajputana-Malwa Railway, which are treated as Remittances.

(*b*) £233,271, £17,515 and £145,112 aggregating £395,898 cancelled by charge to East Indian, Eastern Bengal and S.P. and Delbi Railway Sinking Funds—the purchase-money £255,707 being charged under Railway Revenue Account, Sinking Funds. The remaining £136,195 is on account of Discount Sinking Fund, and the cost of purchase £8,177 is charged in the Accounts, partly under "Interest on Ordinary Debt" and partly under "State Railways—Interest on Debt".

(*c*) Liability cancelled by payment to His Majesty's Treasury of £500,000 on account of the Sinking Fund [*vide* note (*j*), page 315].

(*d*) Includes £160 due to the conversion of 3½ per cent. loans into 5 per cent. War Loan [*vide* note (*e*), page 315].

(*e*) Discharge due to the conversion of 3 per cent. loan into 3½ per cent. loans [*vide* note (*e*), page 315.]

No. 11.—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			384,401,965	219,984,466	604,386,431
Loans and Advances by Imperial Government	90	335	234,233	...	234,233
NET					100,411
Loans and Advances by Provincial Governments	90A	352	2,326,608	...	2,326,608
NET	...	...	...	...	
Loans to Local Boards for Railway Construction	91	353	9,029	...	9,029
NET					9,029
Remittances—					
Inland Money Orders			60,643,581	...	
Other Departmental Accounts			13,386	...	
Net Receipts by Civil Treasuries from—					
Railways			19,535,039	...	
Net Receipts from Civil Treasuries by—	App. A	...			
Posts and Telegraphs			152,492	...	
Marine			1,733,243	...	
Military Works			3,897,515	...	
Military			97,473,158	...	
Remittance Account between England and India	92	357	113,418,825	79,611,678	
TOTAL			296,666,639	79,611,678	376,478,317
NET					0
Secretary of State's Bills drawn	93	358	...	31,226,219	31,226,219
Sterling Bills on London drawn	93A	359	24,544,000	...	24,544,000
Total Receipts			708,282,474	330,822,363	1,039,204,837
Opening Balance	94	360	17,300,258	(a) 14,715,827	32,016,085
GRAND TOTAL			725,582,732	345,538,190	1,071,220,922

(a) Of this amount £6,015,672 represents the funds of the Gold Standard Reserve.

IN *INDIA* AND IN *ENGLAND*, FOR THE YEAR ENDED 31ST MARCH 1920—*contd.*

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward .			339,789,657	255,252,342	595,041,999
Loans and Advances by Imperial Government .	90	335	133,822	...	133,822
NET .					
Loans and Advances by Provincial Governments .	90A	352	3,133,545	...	3,133,545
NET .					806,937
Loans to Local Boards for Railway Construction .	91	353	...	...	...
NET .					
Remittances—					
Inland Money Orders	App. A	...	60,575,701	...	
Others Local Remittances			215,975	...	
Net Payments into Civil Treasuries by—					
Railways			19,481,557	...	
Net Issues from Civil Treasuries to—					
Posts and Telegraphs			152,488	...	
Marine			1,751,491	...	
Military Works			3,918,374	...	
Military			97,807,913	...	
Remittance Account between England and India . .	92	357	149,844,826	54,353,455	
TOTAL .			333,748,825	54,353,455	388,102,280
NET .					11,623,963
Secretary of State's Bills paid	93	358	31,226,219	...	31,226,219
Sterling Bills on London paid	93A	359	...	23,935,000	23,935,000
Total Disbursements .			708,032,068	333,540,797	1,041,572,865
Closing Balance .	94	360	17,650,664	(b) 11,997,393	29,648,057
GRAND TOTAL .			725,682,732	345,538,190	1,071,220,922

(b) Of this amount £551 represents the funds of the Gold Standard Reserve.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1919-20.

Section A.—Principal Revenue Heads.

Revenue, £85,013,860. Expenditure, £12,262,777.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Expenditure
					£	£
Revenue . . .	12	Statement of Principal Sources of Ordinary Revenue.	32	...	...	...
Refunds and Assignments	12A	Details of Refunds and Assignments . .	32	...	...	...
Refunds and Drawbacks	13	Expenditure	33	...	...	1,493,081
Assignments and Compensations. . . .	14	Expenditure	35	...	...	1,314,589
Land Revenue . .	15A	Receipts	36	...	22,609,943	...
„ . .	15B	Expenditure	39	...	...	4,297,433
Opium . . .	16A	Receipts	40	...	3,037,481	...
„ . . .	16B	Store Account	40	...	...	...
„ . . .	16C	Expenditure	41	...	...	866,526
Salt	17A	Receipts	41	...	3,831,954	...
„	17B	Store Account	42	...	...	...
„	17C	Expenditure	42	...	...	540,681
Stamps . . .	18	Receipts and Expenditure	43	...	7,274,511	260,914
Excise . . .	19	Receipts and Expenditure	44	...	12,839,602	610,486
Provincial Rates . .	20	Receipts and Expenditure	45	...	35,649	...
Customs . . .	21A	Receipts	47	...	14,988,853	...
„ . . .	21B	Expenditure	52	...	...	311,484
Income Tax . . .	22	Receipts and Expenditure . . .	55	...	15,471,896	101,818
Forest . . .	23	Receipts	56	...	3,578,386	...
„ . . .	23	Expenditure	57	...	...	2,140,633
Registration . .	24	Receipts and Expenditure . . .	58	...	723,663	325,077
Tributes . . .	25	Receipts	60	...	621,922	...
				Total	85,013,860	12,262,777

No. 12.—STATEMENT of Principal Sources of Ordinary Revenue for the Year ended 31st March 1920.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Income Tax.	Forest.	Registration.	Total.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	*Sq. Miles.*	*No.*	₹	₹
Burma	4,72,02,859	32,09,112	44,22,345	1,03,88,911	...	1,92,64,543	1,38,92,640	1,64,35,262	3,24,558	11,51,31,230	11,68,795	11,39,62,435	2,30,839	12,115,217	4,93,688	9,406
India General	20,15,480	...	12,56,923	45,43,302	629	...	76,61,287	18,34,510	80,683	1,73,92,814	1,89,365	1,72,03,449	...	1,530,063	...	...
North-West Frontier Province	20,28,510	...	8,74,553	8,55,164	1,365	...	4,46,158	4,62,541	69,149	47,37,440	73,009	46,64,431	13,418	2,196,933	3,47,625	2,123
Madras	5,97,58,371	...	1,88,16,040	5,36,14,849	...	...	1,62,35,965	62,34,149	33,24,153	15,79,83,527	64,75,511	15,15,08,016	1,42,330	41,405,404	10,64,484	3,659
Bombay	5,28,37,766	...	1,60,32,089	4,01,76,291	...	...	7,26,54,986	84,94,438	13,38,405	19,15,33,975	1,90,81,554	17,24,52,421	1,23,059	19,672,642	14,01,379	8,766
Bengal	3,00,96,527	...	3,00,57,884	1,81,48,657	1,11,959	...	9,51,26,337	20,51,237	25,57,233	17,81,49,834	13,68,101	17,67,81,733	78,699	45,483,077	22,46,302	3,886
United Provinces of Agra and Oudh	6,63,39,689	...	1,46,03,127	1,73,94,229	1,61,362	...	1,05,59,516	74,71,954	9,46,235	11,74,76,112	10,49,408	11,64,26,704	1,07,267	47,182,044	10,85,391	2,467
Punjab	3,12,08,701	...	77,89,390	1,29,44,163	40,542	...	55,55,588	38,45,879	5,62,719	6,19,46,982	5,07,091	6,14,39,891	99,204	19,562,135	6,19,328	3,140
Bihar and Orissa	1,65,42,738	...	85,29,618	1,29,04,912	1,78,426	...	35,84,271	8,17,458	9,04,692	4,34,62,115	2,72,259	4,31,89,856	83,181	34,490,084	5,19,227	1,252
Central Provinces and Berar	2,20,03,171	...	50,69,667	1,48,98,167	...	...	55,80,600	45,46,723	6,21,977	5,27,20,305	19,92,153	5,07,28,152	99,823	13,916,368	5,08,181	3,645
Assam	91,15,334	...	16,66,029	67,25,384	40,447	...	7,81,095	14,81,643	1,25,136	1,99,35,068	1,38,937	1,97,96,131	53,015	6,713,635	3,73,406	2,948
	33,91,49,146	32,00,112	10,91,17,665	19,25,94,029	5,34,730	1,92,64,543	23,20,78,443	5,36,75,794	1,08,54,940	96,04,69,402	3,23,16,182	92,81,53,219	10,30,835	244,267,542	9,00,389	3,799
Salt	...	5,42,79,207	...	...	...	...	...	...	...	5,42,79,207	48,39,815	4,94,39,392	...	...	...	...
Customs	...	...	...	...	...	20,55,68,259	...	...	...	20,55,68,259	1,00,16,368	19,55,51,891	...	...	...	...
Total ₹	33,91,49,146	5,74,79,319	10,91,17,665	19,25,94,029	5,34,730	22,48,32,802	23,20,78,443	5,36,75,794	1,08,54,940	1,22,03,16,868	4,71,72,366	1,17,31,44,502	10,30,835	244,267,542	11,38,052	4,802
Total converted into £ at R15=£1 £	22,609,943	3,831,954	7,274,511	12,839,602	35,649	14,988,853	15,471,896	3,578,386	723,663	81,354,457	3,144,824	78,209,633	...	...	...	...
Revenue per 1,000 Square Miles ₹	3,29,004	55,760	1,05,854	1,86,833	519	2,18,107	2,25,136	52,070	10,530	11,83,813	...	11,38,052	...	...	...	...
Ditto converted into £ at R15=£1 £	21,934	3,717	7,057	12,456	35	14,540	15,009	3,471	702	78,921	...	75,870	...	...	...	...
Revenue per 1,000 of Population ₹	1,388·4	235·4	446·8	788·5	2·1	920·4	950·1	219·7	44·4	4,995·8	...	4,802·7	...	...	...	...
Ditto converted into £ at R15=£1 £	92·6	15·7	29·8	52·6	·1	61·4	63·3	14·7	2·9	333·1	...	320·2	...	...	...	...

(a) From the latest Statistical Abstract relating to British India.

No. 12A.—DETAILED STATEMENT of Refunds and Assignments in Account No. 12.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Refunds, Account No. 13, page 33	94,826	44,172	24,02,902	47,07,720	11,71,556	7,62,313	4,21,609	(b) 11,68,595	1,81,502	9,19,932	99,006	1,19,74,133
Assignments and Compensations (Land Revenue and Excise) Account No. 14, page 34	85,385	18,563	5,85,779	1,07,14,158	1,96,545	2,87,095	80,723	200	90,757	33,016	36,542	1,21,28,763
Allowances to District and Village Officers, (c) Account No. 15B, page 39	9,154	10,274	34,86,830	36,59,676	...	...	4,759	...	...	10,39,205	3,389	82,13,287
Total	1,89,365	73,009	64,75,511	1,90,81,554	13,68,101	10,49,408	5,07,091	11,68,795	2,72,259	19,92,153	1,38,937	3,23,16,183
										Total India converted into £ at R15=£1		£ 2,154,412

(b) Includes R3,61,713 and R2,042 on account of refunds of Customs and Salt Duties, respectively, in Burma.
(c) Includes R9,154 and R22,08,525 in India, General and Bombay, respectively shown against "District Charges" under "Land Records".

No. 13.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Land Revenue .	11,046	3,917	1,54,106	2,94,164	38,607	35,796	69,296	2,67,949	28,098	12,728	35,530	9,51,237	4,51,476	4,99,761
Stamps . .	23,254	17,953	2,21,657	2,20,528	2,63,223	1,70,132	1,44,520	41,381	59,957	32,743	10,044	12,05,392	6,23,300	5,82,092
Excise . . .	3,936	10,632	85,715	3,52,655	27,190	67,015	23,005	5,946	15,531	7,45,119	13,119	13,49,863	2,78,818	10,71,045
Provincial Rates .	...	...	...	...	20	5	2,515	...	583	...	9	3,132	...	3,132
Income-Tax .	54,656	10,456	18,68,173	37,95,249	8,37,645	3,75,071	1,73,385	4,15,445	70,664	1,20,994	15,525	77,37,263	44,59,456	32,77,807
Forest . . .	1,864	1,204	65,405	36,916	1,236	1,14,015	8,052	74,080	6,138	7,878	24,555	3,41,343	3,068	3,38,275
Registration . .	70	10	7,846	8,208	3,635	279	836	39	531	470	224	22,148	80	22,068
TOTAL R	94,826	44,172	24,02,902	47,07,720	11,71,556	7,62,313	4,21,609	(a) 8,04,840	1,81,502	9,19,932	99,006	1,16,10,378	58,16,198	57,94,180
Opium . . .	...	...	...	212	...	1	...	...	...	206	...	419	419	...
Salt . . .	1,61,320	...	71,224	1,21,233	39,586	...	...	2,042	...	...	...	3,95,405	3,95,405	...
Customs . .	...	...	2,85,409	55,48,392	39,43,199	...	...	3,61,713	...	24,154	...	1,01,62,867	1,01,62,867	...
Tributes . .	...	...	...	...	...	...	...	2,27,137	...	...	...	2,27,137	2,27,137	...
TOTAL REFUNDS AND DRAWBACKS .	2,56,146	44,172	27,59,535	1,03,77,557	51,54,341	7,62,314	4,21,609	13,95,732	1,81,502	9,44,292	99,006	2,23,96,206	1,66,02,026	57,94,180
Total India converted into £ at R15=£1 . . . . . £												1,493,081	1,106,802	386,279

(a) For comparison with figures given in Account No. 12A, page 32, as regards Burma, see note (b) to that Account.

No. 14.—ACCOUNT of ASSIGNMENTS and COM

	India, General.	North-West Frontier Povince.	Madras.	Bombay.	Bengal.	No. of Item.
	₹	₹	₹	₹	₹	
LAND REVENUE COMPENSATIONS—						
Inamdars and other Grantees	...	...	5,527	87,09,272	...	1
Pensions in lieu of Resumed Lands	6,187	18,563	1,89,097	9,1[illegible],048	3,917	2
Malikana, or Allowances to Excluded Proprietors	80	...	2,98,175	...	92,075	3
Compensation to Holkar (for Keyso Rao Patan)	25,424	...	...	...	...	4
Other Land Revenue Compensations	15,610	...	150	62,384	...	5
	47,301	18,563	4,92,949	96,89,704	95,992	6
OPIUM COMPENSATIONS—						
To the French Government	...	...	...	...	8,000	7
„ Indian States	...	...	...	45,665	...	8
	...	...	...	45,665	8,000	9
SALT COMPENSATIONS—						
To Jodhpur	9,61,395	...	...	...	...	10
„ Jaipur	8,88,309	...	...	...	...	11
„ Gwalior	4,68,750	...	...	...	...	12
„ Bharatpur	1,50,500	...	...	...	...	13
„ Alwar	1,25,000	...	...	...	...	14
„ Bahawalpur	80,000	...	...	...	...	15
„ Dholepur	60,000	...	...	...	...	16
„ Holkar	61,875	...	...	...	...	17
„ Kishengarh	25,000	...	...	...	...	18
„ Mewar	3,06,225	...	...	...	...	19
„ Tonk	20,000	...	...	...	...	20
„ Jaipur and Jodhpur (under the Sambhar Lake Treaty)	5,73,745	...	...	...	...	21
„ Other Indian States	1,38,689	...	38,000	55,632	...	22
„ the French Government	...	...	4,40,000	...	20,000	23
„ Other Salt Compensations	...	...	8,570	24,762	...	24
	38,59,488	...	4,86,570	80,394	20,000	25
EXCISE COMPENSATIONS—						
To the French Government	...	...	3,550	...	...	26
„ Indian States, Zemindárs, etc.	38,084	...	89,280	10,24,454	1,00,553	27
	38,084	...	92,830	10,24,454	1,00,553	28
CUSTOMS COMPENSATIONS—						
To Indian States, etc.	...	884	1,50,500	40,966	...	29
PURCHASE OF LIFE PENSIONS	...	...	...	...	...	30
MISCELLANEOUS COMPENSATIONS—						
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana-Malwa Railway)	20,000	...	...	...	...	31
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	...	32
„ Khan of Khelat (for Quit-rent)	1,51,500	...	...	...	...	33
„ Nizam of Hyderabad (for Quit-rent)	...	...	...	...	...	34
Sayer Compensations	...	...	...	...	29,469	35
Compensation to Sirohi Durbar	27,000	...	...	...	...	36
Other Compensations	7,512	...	8,855	22,706	...	37
	2,36,012	...	8,855	22,706	29,469	38
TOTAL ASSIGNMENTS AND COMPENSATIONS	41,80,885	19,447	12,31,704	1,09,03,889	2,54,014	39
						Total India.

PENSATIONS for the Year ended 31st March 1920.

No. of Item.	United Provinces of Agra and Oudh.	Punjab.	B ma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL. .	DISTRIBUTION OF TOTAL	
								Imperial.	Provincial.
	R	R	R	R	R	R	R	R	R
1	10,333	...	...	...	2,277	750	87,28,159	5,14,778	82,13,381
2	37,417	57,252	...	3,384	3,556	...	12,37,421	3,40,627	8,96,794
3	2,25,370	..	...	85,663	4,508	450	7,06,321	3,81,371	3,24,950
4	...	...	...	...	...	...	25,424	25,424	...
5	...	10,341	200	...	19,473	32,682	1,40,840	78,200	62,640
6	2,73,120	67,593	200	89,047	29,814	33,882	1,08,38,165	13,40,400	94,97,765
7	...	...	...	...	...	...	8,000	8,000	...
8	...	...	...	...	...	...	45,665	45,665	...
9	...	...	...	...	...	...	53,665	53,665	...
10	...	...	...	...	...	...	9,61,395	9,61,395	...
11	...	...	...	...	...	...	8,88,309	8,88,309	...
12	...	...	...	...	...	...	4,68,750	4,68,750	...
13	...	...	...	...	...	...	1,50,500	1,50,500	...
14	...	...	...	...	...	...	1,25,000	1,25,000	...
15	...	...	...	...	...	...	80,000	80,000	...
16	...	...	...	...	...	...	60,000	60,000	...
17	...	...	...	...	...	...	61,875	61,875	...
18	...	...	...	...	...	...	25,000	25,000	...
19	...	...	...	...	...	...	3,06,225	3,06,225	...
20	...	...	...	...	...	...	20,000	20,000	...
21	...	...	...	...	...	...	5,73,745	5,73,745	...
22	...	...	...	...	...	...	2,32,321	2,32,321	...
23	...	...	...	...	...	...	4,60,000	4,60,000	...
24	...	...	...	...	...	...	33,332	33,332	...
25	...	...	...	...	...	...	44,46,452	44,46,452	...
26	...	...	...	...	...	...	3,550	1,775	1,775
27	13,975	13,130	...	1,710	3,202	2,660	12,87,048	94,010	11,93,038
28	13,975	13,130	...	1,710	3,202	2,660	12,90,598	95,785	11,94,813
29	...	22,864	...	...	...	...	2,15,214	2,15,214	...
30	...	310	...	...	...	...	310	...	310
31	...	...	...	...	...	...	20,000	20,000	...
32	...	...	...	...	...	...	30,000	30,000	...
33	...	...	...	...	...	...	1,51,500	1,51,500	...
34	...	...	...	...	25,00,000	...	25,00,000	25,00,000	...
35	26,108	...	...	4,558	...	1,181	61,316	61,316	...
36	...	...	...	...	...	...	27,000	27,000	...
37	2,786	9,208	...	...	18,695	14,857	84,619	61,913	22,706
38	28,894	9,208	...	4,558	25,18,695	16,038	28,74,435	28,51,729	22,706
39	3,15,989	1,13,105	200	95,315	25,51,711	52,580	1,97,18,839	90,03,245	1,07,15,594
converted into £ at R15=£1 . . . . . £							1,314,589	600,216	714,373

A.—Revenue Heads.

No. 15A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1920.

REVENUE	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Ordinary Land Revenue	18,09,137	19,97,964	7,01,30,691	4,58,50,891	2,82,07,697	6,77,65,180	3,73,44,808	2,92,20,749	1,54,17,833	2,17,08,312	33,47,598	32,78,00,860
Sale of proprietary right of Government in land .	3,688	2,308	10	...	11,296	27,510	13,47,761	...	24	...	5	13,92,602
Sale of waste lands and Redemption of Land Revenue	7,804	...	6,74,611	...	47,009	340	32,18,219	1,489	5,407	10,387	22,528	39,87,794
Assessment of alienated Lands, less Quit-rents .	...	4,760	...	94,02,197	68,116	...	1,81,220	...	7,313	32	...	96,63,638
Recovery of Survey and Settlement charges .	...	...	...	...	15,08,748	...	...	8,510	8,67,763	...	...	23,85,021
Capitation Tax or Land Rate and House Tax levied in lieu thereof (*a*)	726	...	...	...	883	...	...	94,44,733	45	...	3,07,928	97,54,315
Fisheries and other receipts classed as Miscellaneous Land Revenue	1,94,125	1,25,683	4,56,274	2,95,442	2,52,778	6,51,174	16,30,878	87,61,964	2,44,353	2,92,909	4,37,275	1,33,42,855
TOTAL LAND REVENUE . ₹	20,15,480	21,30,715	7,12,61,586	5,55,48,530	3,00,96,527	6,84,44,204	4,37,22,886	4,74,37,445	1,65,42,738	2,20,11,640	91,15,334	36,83,27,035
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION shown in Account No. 61 under "J—Irrigation," page 168 . ₹	...	*1,02,205*	(*b*) *1,15,03,215*	(*b*) *27,10,764*	...	*21,04,515*	*1,23,14,185*	(*b*) *2,34,586*	...	*8,469*	...	*2,91,77,939*
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE . . ₹	20,15,480	20,28,510	5,97,58,371	5,28,37,766	3,00,96,527	6,63,39,689	3,12,08,701	4,72,02,859	1,65,42,738	2,20,03,171	91,15,334	33,91,49,146

Total Land Revenue in India under Principal Heads of Revenue ₹33,91,49,146 converted into £ at ₹ 15=£ . £ 22,609,943

Ditto ditto due to Irrigation ₹2,91,77,939 ditto ditto . £ 1,945,196

(*a*) Includes Thathameda Tax in Burma.

(*b*) Total Collection at pages 168 and 170 / *Less*—Collection Charges at pages 169 and 171

	Madras. ₹	Bombay. ₹	Burma. ₹
Total Collection at pages 168 and 170 .	1,21 02,765	29,37.843	2,56,726
Less—Collection Charges at pages 169 and 171 .	5,99,550	2 27,079	22 140
	1,15,03,215	27,10,764	2,34,586

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	£	£	£	£	£	£	£	£	£	£	£	£
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners	49,165	55,169	6,80,141	4,00,193	4,39,841	5,53,202	3,58,313	4,58,528	2,48,978	2,23,598	1,41,522	36,08,650
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc.	44,437	1,21,304	17,67,332	3,30,478	7,76,500	8,12,301	3,91,178	7,09,449	5,77,980	3,97,656	2,39,753	66,68,368
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, etc.	163	78,806	...	18,366	18,898	7,30,617	4,46,301	...	19,131	680	4,716	13,17,678
Payments to Officers of other Provinces	1,170	...	...	83,126	...	...	...	...	...	...	...	84,296
Establishments—Permanent	2,77,467	1,97,508	25,67,829	26,61,092	8,86,778	22,64,681	7,72,883	7,36,166	6,25,457	3,92,472	2,54,042	1,15,46,180
Establishments—Temporary	20,874	7,360	1,99,560	2,14,299	1,58,982	1,47,360	16,349	6,594	57,861	16,174	7,715	8,53,128
Remuneration to Copyists and Examiners	...	...	1,95,130	...	1,03,742	...	...	4,092	93,275	...	6,146	4,02,385
House-rent and other Allowances	26,321	82,440	6,96,424	9,268	36,456	2,53,232	1,12,045	34,957	1,27,062	1,03,988	22,372	15,04,565
Travelling Allowances	29,083	35,602	7,37,094	4,58,197	2,49,397	2,67,480	2,06,228	1,97,456	1,29,167	73,648	50,216	24,33,568
Purchase, Repair, and Carriage of Tents	2,132	35	20	5,420	3,252	41,404	5,078	2,482	4,319	16,918	492	81,552
Service of Processes against Defaulters and Diet-money	...	187	4,337	3,800	2,03,104	6,408	533	30,811	1,38,819	21,873	52,798	4,62,670
Law Charges	225	1	47,933	5,923	35,634	3,644	1,076	104	3,110	...	4,119	1,01,769
Remittance of Treasure within districts	5,314	2,794	36,639	...	2,781	16,343	5,886	25,407	...	8,759	4,443	1,08,366
Service Postage and Telegrams	14,480	35,623	3,67,840	3,96,574	80,957	1,52,849	1,37,197	1,16,372	39,403	40,654	50,686	14,33,138
Rents, Rates, and Taxes	3,836	1,618	74,205	20,759	27,247	4,936	8,638	10,335	16,541	3,296	8,858	1,80,769
Petty Construction and Repairs	...	5,750	31,468	391	503	...	5,275	110	...	245	9,198	52,940
Other Charges	30,853	29,806	4,40,929	8,15,876	2,96,382	2,58,618	2,19,255	2,02,270	1,98,413	85,142	61,976	26,39,500
Less—Recoveries and Contributions	...	...	*14,861*	*1,24,563*	*3,11,446*	...	...	...	*2,83,856*	...	*1,660*	*7,36,386*
Deduct—30 per cent. debitable to Law and Justice—Court of Law	...	...	*23,49,606*	...	...	...	...	...	...	...	...	*23,49,606*
TOTAL DISTRICT ADMINISTRATION—Carried over	5,05,500	5,63,803	54,82,414	57,99,199	30,09,008	55,13,075	26,86,240	25,36,133	19,95,663	13,85,103	9,17,392	3,03,93,530

(*a*) The remaining part is charged under "Law and Justice," etc. This method of distribution is not, however, followed in "India General," Madras and Bombay.

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1920—*contd.*

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Brought forward	₹ 5,05,500	₹ 5,63,803	₹ 54,82,414	₹ 57,99,199	₹ 30,09,008	₹ 55,13,075	R 26,86,240	₹ 25,36,133	₹ 19,95,663	₹ 13,85,103	₹ 9,17,392	₹ 3,03,93,530
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office	...	...	1,80,802	...	...	...	...	1,26,490	...	...	...	3,07,292
Salaries of Officers	...	...	1,15,876	...	3,25,776	96,571	98,198	87,461	1,75,062	1,25,803	...	10,24,747
Office Establishment	...	158	83,899	...	160	17,534	31,105	11,382	770	57,282	...	2,02,290
Field Establishment (partly temporary)	...	5,099	...	...	2,67,894	...	1,70,504	1,05,199	2,081	36,788	...	5,87,545
Temporary Establishments	...	...	1,87,018	...	1,53,407	75,443	1,00,611	4,083	2,02,722	78,639	562	8,02,485
Contract Works and Special Services	...	...	...	...	7,80,814	15,478	...	...	84,734	...	30	8,81,056
Travelling and other Allowances	...	420	1,01,571	...	86,180	18,845	1,06,554	32,020	69,151	61,972	48	4,76,761
Service Postage and Telegrams	...	60	4,647	...	8,434	995	11,784	196	2,194	1,523	...	29,833
Rents, Rates and Taxes	...	...	4,705	...	1,848	1,879	3,588	1,261	5,551	640	...	19,472
Other Charges	...	1,543	12,687	...	1,76,941	28,596	54,826	5,133	94,681	80,517	87	4,55,011
Share of Charges transferred from Land Records	...	...	...	...	29,347	...	...	...	20,426	...	...	49,773
Less—Recoveries and Contributions	...	...	*32,327*	...	*1,12,174*	...	...	...	*14,054*	...	...	*1,58 555*
	...	7,280	6,58,878	...	17,18,627	2,55,341	5,77,170	3,73,225	6,43,298	4,43,164	727	46,77,710
Revenue Survey—												
Portion of the Survey of India Charges transferred from Account No. 40-E, page 106												
Controlling Staff	48,951											48,951
Correspondence and Drawing	77,643	...	...	...	...	...	...	...	...	...	...	77,643
Charges of Survey Parties	...	...	...	...	...	...	1,14,055	...	...	...	...	1,14,055
Local Survey Charges:	1,26,594	...	...	...	...	...	1,14,055	...	...	...	...	2,40,649
Controlling Office	...	...	2,32,317	...	6,353	...	...	...	4,571	...	2,872	2,46,113
Salaries of Officers	...	...	77,610	11,086	20,626	...	...	...	2,232	...	16,849	1,28,403
Office Establishment	3,609	...	2,08,837	15,761	1,851	...	...	...	...	...	3,828	2,33,886
Field Establishment (partly temporary)	13,965	...	3,52,997	...	1,06,835	...	...	73,928	21,528	...	17,668	5,86,921
Extra Department and Mapping Charges	...	...	...	1,21,128	...	...	...	...	1,565	...	...	1,22,693
Travelling and other Allowances	2,723	...	2,48,119	6,751	19,952	...	...	8,632	7,548	...	6,586	3,00,311
Service Postage and Telegrams	...	...	6,784	498	389	...	...	230	474	...	355	8,730
Rents, Rates and Taxes	...	...	6,751	...	6,645	...	...	1,100	472	...	869	15,837
Share of Charges of Superintendent of Provincial Surveys and Survey Parties	...	...	...	...	35,157	...	...	...	1,620	...	...	36,777
Drawing Office	...	...	...	...	87,480	...	...	...	62,055	...	17,315	1,66,850
Other Charges	2,447	...	1,92,556	4,816	39,202	...	...	28,128	6,781	...	5,341	2,79,271

Less—Recoveries and Contributions	...	...	*3,04,541*	...	*8,386*	...	...	...	*8,244*	...	*8,746*	*3,29,917*
	1,49,338	...	10,21,430	1,60,040	3,16,101	...	1,14,055	1,12,018	1,00,602	...	62,937	20,36,524
TOTAL SURVEY AND SETTLEMENT	1,49,338	7,280	16,80,308	1,60,040	(a)20,34,731	2,55,341	6,91,225	4,85,243	7,43,900	4,43,164	63,664	67,14,234
LAND RECORDS:												
Directorate—												
Salaries of Director and Assistants, etc.	4,059	...	12,955	62,738	28,138	36,796	24,971	...	20,075	48,921	11,777	2,50,430
Establishments (partly temporary)	...	...	4,171	89,796	22,505	41,660	9,097	...	11,480	26,966	176	2,05,851
Travelling and other Allowances	...	...	8,672	18,033	8,895	9,223	5,435	...	6,437	11,750	2,616	71,061
Service Postage and Telegrams	...	...	380	4,537	310	2,630	...	...	...	2,413	...	10,270
Rents, Rates, and Taxes	...	...	120	723	...	198	574	...	...	436	...	2,051
Other Charges	...	...	927	16,129	10,726	7,662	7,790	...	2,423	25,235	...	70,892
Less—Share of charges transferred to "Land Settlement"	...	...	...	...	*29,347*	...	...	...	*20,426*	...	...	*49,773*
District Charges	2,22,080	2,26,044	28,91,508	38,73,340	24,718	37,57,699	20,93,934	16,31,096	97,950	14,86,049	2,43,431	1,65,47,849
TOTAL LAND RECORDS	2,26,139	2,26,044	29,18,733	40,65,296	65,945	38,55,868	21,41,801	16,31,096	1,17,939	16,01,770	2,58,060	1,71,08,631
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:												
Managing of Government Estates	...	...	...	...	5,88,394	3,01,543	3,696	...	3,91,153	24,988	3,486	13,13,110
Management of Grazing Lands	1,620	16,970	...	...	...	...	2,50,356	...	...	...	4,008	2,72,954
Commission on Land Revenue Collections, etc.	13,711	...	...	...	16,585	6,700	...	12,96,566	4,262	78,711	3,97,398	18,13,933
Commission on Capitation Tax (*b*)	...	...	...	...	...	...	...	7,41,098	...	...	...	7,41,098
Commission on Fishery Collections	...	...	...	...	...	...	...	62,644	...	...	300	62,944
Inam Commissioner, Madras	...	...	8,087	...	...	...	...	...	...	...	...	8,087
Allowances to District and Village Officers	...	10,274	34,86,830	14,51,151	...	...	4,759	...	...	10,39,205	3,389	59,95,608
TOTAL DIRECT CHARGES OF COLLECTION	15,331	27,244	34,94,917	14,51,151	6,04,919	3,08,243	2,58,721	21,00,308	3,95,415	11,42,904	4,08,581	1,02,07,734
TOTAL CHARGES IN INDIA	8,96,308	8,24,371	1,35,76,372	1,14,75,686	57,14,603	99,32,527	57,77,987	67,52,780	32,52,917	45,72,941	16,47,637	6,44,24,129

CHARGES IN ENGLAND:	**Total India converted into £ at R15=£1** £	**4,294,941**
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	2,473	
Stores for India	69	2,542
TOTAL CHARGES AGAINST "LAND REVENUE"	£	4,297,483

(a) Includes the following survey and settlement charges:—

7/8th share recoverable from Zemindars	8,32,341
5/8th " " from Tenants	5,94,530
1/8th to be borne by Government	4,75,624
Total	19,02,495

(b) Includes Commission on Thathameda Tax collections in Burma.

No. 16A.—ACCOUNT of Opium Revenue for the Year ended 31st March 1920.

Revenue.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
Bengal Opium—	₹	₹	₹	₹	₹	₹	R	₹	₹	₹	₹	₹
Proceeds of 3,600 Chests sold by Public auction in Calcutta for export, at the average rate of ₹4,874-0-9 per chest	...	...	...	...	1,75,46,575	...	...	...	...	...	...	1,75,46,575
Proceeds of 7,797 chests sold by private arrangement—Borneo 160 chests, Netherlands Indies 2,200 (*a*) chests and Siam 1,400 chests at the rate of ₹2,500 per chest —Mauritius 12 chests at Rs. 4,000 per chest —Hong-Kong 450 chests at Rs. 2,000 per chest—Straits settlements 2,825 chests at Rs. 2,000 per chest and 750 chests at Rs. 3,000 per chest, (*plus* Rs. 7,00,000 on account of sales in previous year)	...	...	...	...	1,89,48,000	...	...	...	...	...	...	1,89,48,000
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations at the rate of ₹13 per seer	25,153	84,513	6,07,115	10,73,800	5,50,921	5,62,782	8,84,793	5,66,762	4,80,116	5,18,580	9,18,008	62,72,543
Miscellaneous Receipts, including sale-proceeds of opium, etc., in England	...	...	...	...	27,30,650	63,659	...	...	...	...	...	27,94,309
Total Bengal Opium ₹	25,153	84,513	6,07,115	10,73,800	3,97,76,146	6,26,441	8,84,793	5,66,762	4,80,116	5,18,580	9,18,008	4,55,61,427
Bombay Opium—												
Miscellaneous receipts	...	...	...	785	...	...	...	...	...	...	...	785
Total Opium Revenue ₹	25,153	84,513	6,07,115	10,74,585	3,97,76,146	6,26,441	8,84,793	5,66,762	4,80,116	5,18,580	9,18,008	4,55,62,212
											Total India converted into £ at ₹15=£1	£3,037,481

(*a*) Out of this 400 chests were not delivered in 1919-20.

No. 16B.—ACCOUNT of Bengal Opium Store for the Year ended 31st March 1920.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1919	10,789	18,375	977	1,465
In store at Factories on above date	...	...	383	574
Produce of season 1918-19	12,500	21,289	8,180	12,263
Total	23,289	39,664	9,540	14,302
Sold by Auction from 1st April 1919 to 31st March 1920	3,600	6,131	...	...
Sold direct to the governments of Hong-Kong, Straits Settlements, Mauritius, Netherlands Indies, British North Borneo and Siam from 1st April 1919 to 31st March 1920	(*b*) 7,397	12,598	...	...
Issued to Excise Department from 1st April 1919 to 31st March 19?	...	...	8,638	12,955
Issued to Medical Department ditto ditto	...	...	15	23
Total Expended	10,997	18,729	8,653	12,978
Balance in store in Calcutta on 31st March 1920	12,292	20,935	766	1,142
Balance in Factories " " "	...	...	121	182
Balance in Store on 31st March 1920	12,292	20,935	887	1,324

(*b*) Exclusive of 400 chests sold to Netherlands Indies in the year 1919-20 but *not delivered* in that year, *vide* note (*a*) above.

No. 16C.—ACCOUNT of CHARGES in connection with OPIUM for the Year ended 31st March 1920.

	India, General.	Bengal.	United Provinces of Agra and Oudh.	Total.
	₹	₹	₹	₹
Superintendence	...	...	1,02,265	1,02,265
Ghazipur Opium Factory	...	...	6,90,635	6,90,635
District Staff	...	...	9,79,419	9,79,419
Opium Research Laboratory (*a*)	...	...	29,664	29,664
Purchase of opium including Payments to cultivators :—				
Purchase of Malwa opium	...	...	6,83,402	6,83,402
Payments to cultivators	...	...	97,07,720	97,07,720
Payments for special cultivation in Malwa	...	...	7,32,345	7,32,345
Opium Miscellaneous charges in Calcutta	...	31,899	...	31,899
Other Opium Agencies and Establishments	3,633	...	...	3,633
TOTAL CHARGES IN INDIA	3,633	31,899	1,29,25,450	1,29,60,982
Total India converted into £ at ₹15=£1				£ 864,066
CHARGES IN ENGLAND :—				
Miscellaneous expenditure			659	
Stores for India			1,801	
TOTAL CHARGES IN ENGLAND				2,460
TOTAL CHARGES UNDER OPIUM				£ 866,526

(*a*) Formerly charged under "Agriculture."

No. 17A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1920.

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹
Sales of Government Salt	10,15,592	11,99,801	11,82,858	...	...	...	...	33,98,251
Excise duty on Salt manufactured locally	68,64,700	1,37,14,382	1,49,07,482	252	19,37,254	...	...	3,74,24,070
Duty on Salt imported from England	...	1,978	5,535	25,29,319	2,36,603	...	...	27,73,435
Duty on other imported Salt, seaborne	...	...	6,496	1,12,23,450	10,26,255	...	...	1,22,56,201
Frontier duty on Salt imported by land	...	...	4,46,869	...	...	...	...	4,46,869
Treaty Price of Salt	...	...	6,297	...	...	...	...	6,297
Rent of warehouses	...	...	...	73,278	...	...	...	73,278
Miscellaneous Receipts	2,01,034	2,37,771	6,26,820	33,150	...	1,233	910	11,00,918
TOTAL SALT REVENUE ₹	80,81,326	1,51,53,932	1,71,82,357	1,38,59,449	32,00,112	1,233	910	5,74,79,319
Deduct—Refunds	*1,61,320*	*71,224*	*1,21,233*	*39,586*	*2,042*	...	...	*3,95,405*
Net Revenue from Salt	79,20,006	1,50,82,708	1,70,61,124	1,38,19,863	31,98,070	1,233	910	5,70,83,914
Total India Rs. 5,74.79,319 converted into £ at ₹15=£1							£	3,831,954

No. 17B.—ACCOUNT of SALT STORE for the Year ended 31st March 1920.

	INDIA.	N.-W. F. PROVINCE.	MADRAS.	BOMBAY.	PUNJAB.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*	*Mds.*
Salt in store on 1st April 1919	46,77,367	(*b*)28,682	31,23,287	20,15,958	3,92,417
Manufactured, excavated, or purchased during the year	(*a*) 52,65,076	6,15,469	46,02,944	50,52,696	44,02,247
	99,42,443	6,44,151	77,26,231	70,68,654	47,94,664
Removed by Purchasers during the year	66,30,475	6,10,151	35,74,696	43,50,392	44,75,599
Wastage, etc., written off	1,74,277	...	1,69,599	5,63,477	...
	68,04,752	6,10,151	37,44,295	49,13,869	44,75,599
Balance in store on 31st March 1920	31,37,691	34,000	39,81,936	21,54,785	3,19,065

(*a*) Includes 250,704 maunds on account of excesses on heaps cleared.
(*b*) Differs from last year's closing balance for corrections since made.

No. 17C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1920.

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.	₹	₹	₹	₹	₹	₹	₹	₹
Commissioner	27,253	41,913	...	...	...	...	...	69,166
Deputy and Assistant Commissioners	83,648	1,62,858	56,656	...	...	...	...	3,03,162
Personal Assistant and Secretary to Commissioner	3,761	20,659	...	...	...	...	...	24,420
Manager and Mechanical and Agriculture Engineers	7,640	...	...	...	...	...	...	7,640
Collectors, Deputy and Assistant Collectors, etc.	...	...	1,54,906	...	...	...	...	1,54,906
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc.	...	10,08,869	1,22,453	...	27,372	...	...	11,58,694
Establishment	96,867	9,66,738	7,69,874	21,933	4,856	768	928	18,61,464
Travelling Allowances	49,363	2,31,382	1,03,245	445	7,128	...	8	3,91,571
House-rent and other Allowances	38,237	3,38,745	63,850	1,492	650	159	36	4,43,169
Bagging and sewing charges	...	...	3,77,670	...	...	...	...	3,77,670
Removal of Salt purchased by traders	1,41,266	...	...	...	...	...	...	1,41,266
Rewards	974	55,377	487	...	5,260	...	...	62,098
Service Postage and Telegrams	15,621	46,107	20,293	9	327	...	...	82,357
Rents, Rates, and Taxes	2,135	15,154	19,532	14,775	86	...	...	51,682
Petty Construction and Repairs	1,70,592	2,94,669	99	...	2	...	...	4,65,362
Liveries, Belts, Badges, Clothing, etc.	6,405	77,970	33,436	...	...	...	...	1,17,811
Office Expenses and Miscellaneous	55,931	1,59,770	3,39,067	36,558	2,078	...	47	5,93,451
Manufacture and Excavation of Salt—								
Sambhar 5,42,342								
Pachbudra 89,066								
Punjab Mines 5,17,499	11,48,907	...	...	...	...	...	...	11,48,907
	18,48,100	34,20,211	20,61,568	75,212	(*c*)47,759	927	1,019	74,54,796
Add—Amount transferred from Excise (see page 44)	...	...	1,17,939	2,00,000	...	76,000	...	3,93,939
	18,48,100	34,20,211	21,79,507	2,75,212	47,759	76,927	1,019	78,48,735
Deduct—Amount Chargeable to Excise (see page 44)	...	*22,54,872*	*1,59,466*	...	...	...	...	*24,14,338*
Amount Chargeable to Customs (see page 52)	...	...	*1,86,257*	...	...	...	...	*1,86,257*
TOTAL SALARIES, ETC.	18,48,100	11,65,339	18,33,784	2,75,212	47,759	76,927	1,019	52,48,140
Preventive Establishment	4,11,797	...	5,65,901	...	...	...	...	9,77,698
Deduct—Amount Chargeable to Customs (see page 52).	...	...	*56,590*	...	...	...	...	*56,590*
TOTAL PREVENTIVE ESTABLISHMENT	4,11,797	...	5,09,311	...	...	...	...	9,21,108
Salt Purchase and Freight	...	10,71,439	8,46,327	...	...	...	...	19,17,766
TOTAL SALT CHARGES IN INDIA	22,59,897	22,36,778	31,89,422	2,75,212	47,759	76,927	1,019	80,87,014
							Total India converted into £ at ₹15=£1	£ 539,134
CHARGES IN ENGLAND:								
Miscellaneous expenditure							66	
Stores for India							1,481	
							TOTAL CHARGES IN ENGLAND	1,547
							TOTAL CHARGES UNDER SALT . £	540,681

(*c*) Transferred from "Excise." (see page 44).

No. 18.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Sale of Court-fee Stamps	7,31,621	5,14,708	1,12,02,468	64,96,359	1,89,64,008	1,10,67,704	44,17,863	21,96,875	64,51,056	32,43,348	11,92,425	6,64,78,435
Sale of Commercial and other Stamps	4,75,095	3,56,054	75,12,613	94,29,904	1,10,04,717	35,01,585	33,29,563	22,09,943	20,63,251	18,04,686	4,67,438	4,21,54,849
Fines and Penalties	8,058	3,250	96,443	24,254	35,630	33,335	38,890	15,132	14,154	19,675	6,129	2,94,950
Miscellaneous	42,149	541	4,516	81,572	53,529	503	3,074	395	1,157	1,958	37	1,89,431
TOTAL STAMP REVENUE ₹	12,56,923	8,74,553	1,88,16,040	1,60,32,089	3,00,57,884	1,46,03,127	77,89,390	44,22,345	85,29,618	50,69,667	16,66,029	10,91,17,665
Deduct—Refunds	*23,254*	*17,953*	*2,21,657*	*2,20,528*	*2,63,223*	*1,70,132*	*1,44,520*	*41,381*	*59,957*	*32,743*	*10,044*	*12,05,392*
NET REVENUE from STAMPS ₹	12,33,669	8,56,600	1,85,94,383	1,58,11,561	2,97,94,661	1,44,32,995	76,44,870	43,80,964	84,69,661	50,36,924	16,55,985	10,79,12,273
CHARGES FOR COLLECTION.	**Total Revenue ₹10,91,17,665 converted into £ at ₹15=£1 . £**											7,274,511
Superintendence—												
Salary of the Superintendent or other Officers	...	...	...	7,476	5,000	...	...	12,655	...	...	...	25,131
Establishment of Superintendent or other Officers	44,075	473	11,324	31,626	12,433	...	25	11,698	615	5,759	...	1,68,028
Contingent Expenses, Packing Charges, etc.	57,269	3,722	31,656	63,683	8,776	25,434	40,582	6,332	7,533	12,610	2,632	2,60,229
Charges for the sale of Stamps, *viz.* :—												
Clerks and Servants	...	...	4,074	...	30	484	...	10,505	...	...	...	15,093
Commission to Vendors	...	...	...	120	...	...	...	2,234	...	2,431	...	4,785
Discount on sale of Court-fee Stamps	5,047	4,581	98,061	23,097	1,57,691	82,268	34,336	12,723	70,113	19,157	11,664	5,18,737
Discount on sale of General Stamps	12,046	13,944	3,05,530	1,66,903	2,82,447	1,15,125	1,01,580	52,404	74,538	83,340	21,776	12,29,633
Purchase of plain paper to be used with Court-fee Stamps	2,19,178	...	...	...	...	...	...	...	...	...	...	2,19,178
Stamps supplied from Central Stores charged in the accounts of other Provinces by deduction from India	—7,51,089	6,686	1,28,438	30,056	2,76,651	1,09,155	48,857	11,365	89,871	27,540	22,470	...
Deduct—Cost of stamps supplied to Basrah Administration	*120*	...	...	...	...	...	...	...	...	...	...	*120*
Deduct—Cost of Postage Stamps issued for Postal and Telegraph and Revenue purposes	*12,42,286*	...	...	...	...	...	...	...	...	...	...	*12,42,286*
TOTAL CHARGES in INDIA. ₹	—16,55,880	29,406	5,79,083	3,72,961	7,43,028	3,32,466	2,25,380	1,19,915	2,42,670	1,50,837	58,542	11,98,408
	Total Charges in India converted into £ at ₹15=£1 . £											79,894
CHARGES IN ENGLAND:												
Stores for India											£	181,020
										TOTAL CHARGES for COLLECTION of STAMP REVENUE . . £		260,914

No. 19.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS and of CHARGES for COLLECTION for the Year ended 31st March 1920.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CIVIL DEPARTMENT:												
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.*:—	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Foreign liquors	2,13,675	66,375	} 17,95,993	{ 5,95,102	3,09,713	} 8,29,809	{ 18,29,045	5,18,616	35,283	23,960	14,480	} 1,00,76,055
Liquors and spirits made in India after European method	6,45,141	...		{ 7,29,915	11,61,461		{ ...	13,07,487	...	...	...	
Country spirits	30,02,633	2,40,922	2,22,83,415	2,96,77,182	80,69,768	1,09,08,793	68,05,708	34,85,481	65,54,255	1,10,43,342	20,36,620	10,41,08,119
Toddy revenue	1,41,285	...	2,48,24,309	33,60,945	5,18,518	4,44,246	...	9,85,613	15,83,676	2,90,026	195	3,21,48,813
Opium and its preparations	2,02,130	2,20,502	9,42,644	12,26,202	16,99,128	6,36,467	19,11,946	98,633	4,34,822	11,38,702	12,19,241	97,30,417
Other drugs: Ganja, Bhang, etc.	2,58,012	1,99,132	8,36,611	10,54,704	22,01,506	33,98,471	12,45,998	214	12,02,339	5,21,069	4,01,617	1,13,19,673
Pachwai revenue	...	...	...	...	8,57,905	...	...	...	1,60,736	...	..	10,18,641
TOTAL	44,62,876	7,26,931	5,06,82,972	3,66,44,050	1,48,17,999	1,62,17,786	1,17,92,697	63,96,044	99,71,111	1,30,17,099	36,72,153	16,84,01,718
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	1,801	...	...	...	...	1,801
Transit duty on excise opium	3,647	...	...	...	...	...	1,27,725	...	...	...	...	1,31,372
Gain on sale proceeds of excise opium and other drugs	47,447	1,27,940	16,41,891	20,08,707	15,68,275	11,31,475	10,17,132	38,63,548	13,43,616	13,37,792	26,20,760	1,67,08,613
Duty on Ganja	10,843	...	8,40,382	14,59,713	16,87,264	...	...	...	15,41,339	5,00,086	4,28,236	64,67,863
Fines, Confiscations, and Miscellaneous	7,266	293	4,49,604	63,821	75,119	44,968	4,778	1,29,319	48,846	43,190	4,235	8,71,439
TOTAL CIVIL DEPARTMENT ₹	45,32,079	8,55,164	5,36,14,849	4,01,76,291	1,81,48,657	1,73,94,229	1,29,44,163	1,03,88,911	1,29,04,912	1,48,98,167	67,25,384	19,25,82,806
MILITARY DEPARTMENT:												
License and Distillery Fees and Duties, etc.	(*a*)11,223	...	...	...	...	...	...	...	...	...	...	11,223
TOTAL EXCISE REVENUE IN INDIA	45,43,302	8,55,164	5,36,14,849	4,01,76,291	1,81,48,657	1,73,94,229	1,29,44,163	1,03,88,911	1,29,04,912	1,48,98,167	67,25,384	19,25,94,029
Deduct—Refunds	*3,936*	*10,632*	*85,715*	*3,52,655*	*27,190*	*67,015*	*23,005*	*5,946*	*15,531*	*7,45,119*	*13,119*	*13,49,863*
NET REVENUE from EXCISE ₹	45,39,366	8,44,532	5,35,29,134	3,98,23,636	1,81,21,467	1,73,27,214	1,29,21,158	1,03,82,965	1,28,89,381	1,41,53,048	67,12,265	19,12,44,166
Total Excise Revenue ₹19,25,94,029 converted into £ at ₹15=£1											£	12,839,602
CHARGES.												
Salaries and Establishments, etc.	1,26,738	22,543	16,87,188	12,57,163	10,41,369	4,80,773	2,16,662	11,25,059	7,83,930	5,53,568	1,11,606	74,06,599
Rewards	1,829	807	38,237	43,141	1,70,336	16,556	11,709	1,36,710	28,263	10,030	13,203	4,70,821
Rents, Rates, and Taxes	851	12	10,103	6,965	10,291	4,398	...	3,314	245	3,342	1,266	40,787
Petty Construction and Repairs	...	...	1,71,177	11,626	2,008	...	38	11,261	...	3,415	57	1,99,582
Contingent Expenses	12,081	1,355	3,49,551	2,90,298	1,50,664	1,83,059	21,768	61,438	1,86,845	36,940	9,237	13,03,236
Deduct—Fixed share transferred to salt (see page 42)	...	...	...	...	*2,00,000*	...	...	...	*76,000*	...	...	*2,76,000*
CHARGES IN INDIA ₹	1,41,499	24,717	(*b*)22,56,256	(*c*)16,09,193*	11,74,668	6,84,786	2,50,177	(*d*) 13,37,782	9,28,283	6,07,295	1,35,369	91,45,025
Total India converted into £ at ₹ 15=£1											£	609,668
CHARGES IN ENGLAND—												
Miscellaneous Expenditure											101	
Stores for India											717	
TOTAL CHARGES IN ENGLAND												818
TOTAL EXCISE CHARGES											£	610,486

(*a*) ₹
1st (Peshawar) Division . 166
2nd (Rawalpindi) Division 10,935
4th (Quetta) Division . 115
7th (Meerut) Division . 7
11,223

* Includes ₹1,59,466 transferred from "Salt"—See page 42.
(*b*) Includes ₹22,54,872 transferred from "Salt"—See page 42.
(*c*) Exclusive of ₹1,17,939 transferred to "Salt"—See page 42.
(*d*) Exclusive of ₹47,759 transferred to "Salt"—See page 42.

No. 20.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
REVENUE.												
RATES AND CESSES ON LANDS:												
Cess on Lands for expenditure on Roads, Schools, etc.	91	...	...	...	...	...	...	...	...	...	...	91
Assessment on Wards' Estates for Establishment Charges	538	1,365	...	...	1,11,959	1,61,362	40,542	...	1,71,988	...	39,163	5,26,917
Miscellaneous	...	...	...	...	...	...	...	...	6,438	...	1,284	7,722
TOTAL RECEIPTS under PROVINCIAL RATES	629	1,365	...	...	1,11,959	1,61,362	40,542	...	1,78,426	...	40,447	5,34,730
Deduct—Refunds	...	...	...	...	*20*	*5*	*2,515*	...	*583*	...	*9*	*3,132*
NET RECEIPTS under PROVINCIAL RATES R	629	1,365	...	...	1,11,939	1,61,357	38,027	...	1,77,843	...	40,438	5,31,598
Total India R5,34,730 converted into £ at R15–£1 . £												35,649
CHARGES.												
ESTABLISHMENT AND OTHER CHARGES	...	...	...	...	...	...	...	...	...	...	...	...

A.—Revenue Heads.

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1920.

	Gross Receipts.											No. of Items.
	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Gross Receipts Carried over.	
SEA CUSTOMS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Imports.												
Special Duties.												
Arms, Ammunition and Military Stores	...	83,001	2,59,916	4,99,377	...	...	88,130	...	...	...	9,30,424	1
Coal, coke and patent fuel	...	1,145	14,705	2,171	...	...	3,739	...	...	...	21,760	2
Liquor:												
(*a*) Ale, Beer, Porter, Cider and other fermented Liquors	...	21,157	3,35,505	2,38,515	...	...	87,799	...	...	...	6,82,976	3
(*b*) Spirits and Liquors	...	14,40,292	52,75,474	43,36,505	...	...	14,26,581	...	...	...	1,24,78,852	4
(*c*) Wines	...	65,959	3,12,340	2,18,110	...	...	42,346	...	...	...	6,38,755	5
Opium	...	935	1,081	747	...	...	357	...	...	...	3,120	6
Petroleum	...	13,15,075	35,43,004	33,93,498	...	...	43,826	...	...	...	82,95,403	7
Silver:												
(*a*) Silver Bullion and Coin	...	271	2,571	...	...	...	12	...	...	...	2,854	8
(*b*) Silver Manufactures	...	40,951	1,29,383	20,614	...	...	2,301	...	...	...	1,93,249	9
Sugar, all sorts	...	3,36,327	51,27,187	69,76,017	...	...	3,71,703	...	...	...	1,28,11,234	10
Tobacco	...	6,69,377	35,60,349	29,09,329	...	...	17,68,031	...	...	...	89,07,086	11
Duty at 2½ per cent.												
Machinery	...	1,26,607	3,99,462	11,82,222	...	...	1,77,255	...	...	...	18,85,546	12
Metals—Iron and Steel	...	2,43,973	14,41,363	22,76,874	...	...	6,40,725	...	...	...	46,02,935	13
Railway Plant and Rolling Stock	...	72,359	3,43,351	9,06,224	...	...	34,139	...	...	...	13,56,073	14
Other Articles	...	25,118	24,685	2,08,262	...	...	44,046	...	...	...	3,02,111	15
Duty at 7½ per cent.												
Articles of Food and Drink (excluding Sugar and Vinegar)	...	6,83,733	35,36,572	20,37,563	...	...	5,65,414	...	...	...	68,23,282	16
Raw Materials and articles mainly unmanufactured	...	3,46,812	35,02,804	13,63,211	...	...	3,45,837	...	...	...	55,58,664	17

Articles wholly or mainly manufactured :—												
(*a*) Cutlery, hardware, implements and instruments	...	4,49,416	22,43,832	23,73,764	...	...	6,06,080	...	...	...	56,73,092	18
(*b*) Metals, other than iron and steel	...	3,68,264	38,02,023	20,98,795	...	...	97,599	...	...	...	63,66,681	19
(*c*) Cotton Manufactures	...	18,23,195	1,58,22,353	2,06,08,772	...	...	26,66,773	...	...	...	4,09,21,093	20
(*d*) Yarn and textile fabrics (other than Cotton manufactures)	...	96,656	62,09,887	7,69,199	...	...	7,23,358	...	...	...	77,99,100	21
(*e*) All other Articles wholly or mainly manufactured	...	18,05,820	1.22,73,558	70,42,584	...	...	21,56,731	...	...	...	2,32,78,693	22
Miscellaneous	...	3,33,310	35,69,719	7,51,547	...	...	1,71,141	...	...	...	48,25,717	23
Total Imports	...	1,08,49,753	7,17,31,124	6,02,13,900	...	...	1,20,63,923	...	...	...	15,43,58,700	24
Exports.												
Hides and Skin, (Raw)	...	4,73,456	26,54,527	58,96,567	...	...	1,67,479	...	...	...	91,92,029	25
Jute—												
(*a*) Raw	...	1,457	...	1,37,00,632	...	...	...	...	...	...	1,37,02,089	26
(*b*) Manufactured	...	1,220	67,044	1,59,75,120	...	...	2,658	...	...	...	1,60,46,042	27
Rice	...	15,162	6,36,727	2,52,978	...	...	28,17,368	...	...	...	37,22,235	28
Tea	...	2,39,748	1,29,686	50,81,155	...	...	135	...	...	...	54,50,724	29
Total Exports	...	7,31,043	34,87,984	4,09,06,452	...	...	29,87,640	...	...	...	4,81,13,119	30
Miscellaneous	...	57,465	5,81,412	3,36,743	...	...	1,10,360	...	...	...	10,85,980	31
Total Sea Customs R	...	1,11,38,261	7,58,00,520	10,14,57,095	...	...	1,51,61,923	...	...	...	20,35,57,799	32
LAND CUSTOMS.												
Import Duty :												
On Cotton Goods	...	1,78,292	1,041	...	...	...	...	...	...		1,79,333	33
„ other Goods	...	3,27,408	1,61,896	...	...	...	...	...	...	...	4,89,304	34
Total Import Duty	...	5,05,700	1,62,937	...	...	...	...	...	...	...	6,68,637	35
Export Duty	...	4,795	20,352	...	...	...	...	...	...	...	25,147	36
Miscellaneous	...	1,534	44,401	...	...	...	...	...	...	...	45,935	37
Total Land Customs R	...	5,12,029	2,27,690	...	...	...	...	...	...	...	7,39,719	38
Excise Duty on Cotton Manufactures	1,23,835	7,67,021	1,28,66,707	3,32,972	5,33,880	23,394	...	...	8,66,681	...	1,55,14,490	39
Excise Duty on Motor Spirit	...	...	...	...	...	...	39,83,567	...	...	1,58,372	41,41,939	40
Warehouse and Wharf Rents	...	15,392	8,653	11,148	...	...	579	...	...	...	35,772	41
Miscellaneous	...	3,93,212	3,26,835	3,678	...	...	1,18,474	884	...	...	8,43,083	42
GRAND TOTAL	1,23,835	1,28,25,915	8,92,30,405	10,18,04,893	5,33,880	23,394	1,92,64,543	884	8,66,681	1,58,372	22,48,32,802	43
Total Gross Receipts converted into £ @ Rs. 15=£1										**£**	**14,988,853**	

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1920—*contd.*

	Total Gross Receipts Brought forward.	Refunds and Drawbacks.											
		India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Refunds and Drawbacks carried over.	No. of Items.
SEA CUSTOMS.													
Imports.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Special Duties.													
Arms, Ammunitions and Military Stores	9,30,424	...	52,358	66,180	2,08,338	...	...	27,725	...	...	...	3,54,601	1
Coal, Coke and patent fuel	21,760	...	277	8,791	...	...	...	30	...	...	...	9,098	2
Liquors :													
(*a*) Ale, Beer, Porter, Cider and other fermented Liquors	6,82,976	...	113	26,355	12,588	...	...	32	...	...	...	39,088	3
(*b*) Sprits and Liquors	1,24,78,852	...	16,902	1,05,383	61,996	...	...	30,541	...	...	...	2,14,822	4
(*c*) Wines	6,38,755	...	783	3,116	8,631	...	...	158	...	...	...	12,688	5
Opium	3,120	...	21	6	...	...	...	...	...	...	...	27	6
Petroleum	82,95,403	...	2,556	56,550	34,609	...	...	150	...	...	...	93,865	7
Silver :													
(*a*) Silver Bullion and Coin	2,854	...	...	...	...	...	...	...	...	...	...	...	8
(*b*) Silver Manufactures	1,93,249	...	1,756	6,109	822	...	...	6	...	...	...	8,693	9
Sugar	1,28,11,234	...	864	6,37,020	9,50,747	...	...	120	...	...	...	15,88,751	10
Tobacco	89,07,086	...	2,764	2,33,632	1,68,121	...	...	1,800	...	...	...	4,06,317	11
Duty at 2½ per cent.													
Machinery	18,85,546	...	1,632	30,053	24,134	...	...	16,127	...	...	...	71,946	12
Metals—Iron and Steel	46,02,935	...	5,143	17,405	35,602	...	...	28,957	...	...	...	87,107	13
Railway plant and Rolling Stock	13,56,073	...	195	1,881	1,77,828	...	...	123	...	...	...	1,80,027	14
Other Articles	3,02,111	...	1,870	1,868	5,255	...	...	3,859	...	...	...	12,852	15
Duty at 7½ per cent.													
Articles of Food and Drink (excluding Sugar and Vinegar)	68,23,282	...	6,869	2,70,179	56,428	...	...	5,146	...	...	...	3,38,622	16
Raw Materials and Articles mainly unmanufactured	55,58,664	...	22,940	3,15,093	72,308	...	...	5,311	...	...	...	4,15,652	17

Articles wholly or mainly Manufactured:—													
(*a*) Cutlery, hardware, implements and instruments	56,73,092	...	13,014	1,17,003	1,15,581	...	...	12,539	...	...	...	2,58,137	18
(*b*) Metals, other than iron and steel	63,66,681	...	5,037	1,37,885	26,011	...	...	1,142	...	...	...	1,70,075	19
(*c*) Cotton Manufactures	4,09,21,093	...	7,942	20,26,284	1,76,178	...	...	69,219	...	...	...	22,79,623	20
(*d*) Yarn and textile fabrics (other than cotton manufacture)	77,99,100	...	638	2,95,949	16,386	...	...	32,832	...	...	...	3,45,805	21
(*e*) All other Articles wholly or mainly manufactured	2,32,78,693	...	76,464	4,98,268	1,24,314	...	...	48,587	...	...	...	7,47,633	22
Miscellaneous	48,25,717	...	3,174	1,50,814	124	...	...	1,272	...	...	...	1,55,384	23
Total Imports	15,43,58,700	...	2,23,312	50,05,824	22,76,001	...	...	2,85,676	...	...	...	77,90,813	24
Exports.													
Hides and Skins (Raw)	91,92,029	...	1,879	1,48,851	11,90,028	...	...	1,415	...	...	...	13,42,173	25
Jute—													
(*a*) Raw	1,37,02,089	...	...	...	2,42,715	...	...	4	...	...	...	2,42,719	26
(*b*) Manufactured	1,60,46,042	...	305	2,330	1,94,578	...	...	...	...	...	...	1,97,213	27
Rice	37,22,235	...	16,616	32,778	10,456	...	...	72,396	...	...	...	1,32,241	28
Tea	54,50,724	...	37,290	3,752	11,626	...	...	11	...	...	...	52,679	29
Total Exports	4,81,13,119	...	56,090	1,87,706	16,49,403	...	...	73,826	...	...	...	19,67,025	30
Miscellaneous	10,85,980	...	254	1,16,299	17,761	...	...	1,867	...	...	...	1,36,181	31
Total Sea Customs R	20,35,57,799	...	2,79,656	53,09,829	39,43,165	...	...	3,61,369	...	...	...	98,94,019	32
LAND CUSTOMS.													
Import Duty:													
On Cotton Goods	1,79,333	...	539	...	...	...	...	...	...	...	...	539	33
„ other Goods	4,89,304	...	705	1,358	...	...	...	...	...	...	...	2,063	34
Total Import Duty	6,68,637	...	1,244	1,358	...	...	...	...	...	...	...	2,602	35
Export Duty	25,147	...	...	244	...	...	...	...	...	...	...	244	36
Miscellaneous	45,935	...	84	326	...	...	...	...	...	...	...	410	37
Total Land Customs R	7,39,719	...	1,328	1,928	...	...	...	...	...	...	...	3,256	38
Excise Duty on Cotton Manufactures	1,55,14,490	...	1,704	2,33,961	...	...	...	...	...	24,154	...	2,59,819	39
Excise Duty on Motor Spirit	41,41,939	...	...	...	...	...	...	...	...	...	...	...	40
Warehouse and Wharf Rents	35,772	...	76	1,057	34	...	...	...	...	...	...	1,167	41
Miscellaneous	8,43,083	...	2,645	1,617	...	...	...	344	...	...	...	4,606	42
GRAND TOTAL R	22,48,32,802	...	2,85,409	55,48,392	39,43,199	...	...	3,61,713	...	24,154	...	1,01,62,867	43

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1920—*concld.*

	Total Gross Receipts Brought forward.	Total Refunds and Drawbacks Brought forward.	Net Receipts.											No. of Items.
			India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Net Receipts.	
SEA CUSTOMS.														
Imports.	R	R	R	R	R	R	R	R	R	R	R	R	R	
Special Duties.														
Arms, Amunitions and Military Stores	9,30,424	3,54,601	...	30,643	1,93,736	2,91,039	...	...	60,405	...	...	...	5,75,823	1
Coal, Coke and patent fuel	21,760	9,098	...	868	5,914	2,171	...	...	3,709	...	...	...	12,662	2
Liquors:														
(*a*) Ale, Beer, Porter, Cider and other fermented Liquors	6,82,976	39,088	...	21,044	3,09,150	2,25,927	...	...	87,767	...	...	...	6,43,888	3
(*b*) Spirits and Liqueurs	1,24,78,852	2,14,822	...	14,23,390	51,70,091	42,74,509	...	...	13,96,040	...	...	...	1,22,64,030	4
(*c*) Wines	6,38,755	12,688	...	65,176	3,09,224	2,09,479	...	...	42,188	...	...	...	6,26,067	5
Opium	3,120	27	...	914	1,075	747	...	...	357	...	...	...	3,093	6
Petroleum	82,95,403	93,865	...	13,12,519	34,86,454	33,58,889	...	...	43,676	...	...	...	82,01,538	7
Silver:														
(*a*) Silver Bullion and Coin	2,854	...	...	271	2,571	...	...	...	12	...	...	...	2,854	8
(*b*) Silver Manufactures	1,93,249	8,693	...	39,195	1,23,274	19,792	...	...	2,295	...	...	...	1,84,556	9
Sugar	1,28,11,234	15,88,751	...	3,35,463	44,90,167	60,25,270	...	...	3,71,583	...	...	...	1,12,22,483	10
Tobacco	89,07,086	4,06,317	...	6,66,613	33,26,717	27,41,208	...	...	17,66,231	...	...	...	85,00,769	11
Duty at 2½ per cent.														
Machinery	18,85,546	71,946	...	1,24,975	3,69,409	11,58,088	...	...	1,61,128	...	...	...	18,13,600	12
Metals—Iron and Steel	46,02,935	87,107	...	2,38,830	14,23,958	22,41,272	...	...	6,11,768	...	...	...	45,15,828	13
Railway plant and Rolling Stock	13,56,073	1,80,027	...	72,164	3,41,470	7,28,396	...	...	34,016	...	...	...	11,76,046	14
Other Articles	3,02,111	12,852	...	23,248	22,817	2,03,007	...	...	40,187	...	...	...	2,89,259	15
Duty at 7½ per cent.														
Articles of Food and Drink (excluding Sugar and Vinegar)	68,23,282	3,38,622	...	6,76,864	32,66,393	19,81,135	...	...	5,60,268	...	...	...	64,84,660	16
Raw Materials and Articles mainly unmanufactured	55,58,664	4,15,652	...	3,23,872	31,87,711	12,90,903	...	...	3,40,526	...	...	...	51,43,012	17

Articles wholly or mainly Manufactured: —														
(a) Cutlery, hardware, implements and instruments	56,73,092	2,58,137	...	4,36,402	21,26,829	22,58,183	...	...	5,93,541	...	...	...	54,14,955	18
(b) Metals, other than iron and steel	63,66,681	1,70,075	...	3,63,227	36,64,138	20,72,784	...	...	96,457	...	...	...	61,96,606	19
(c) Cotton Manufactures	4,09,21,093	22,79,623	...	18,15,253	1,37,96,069	2,04,32,594	...	...	25,97,554	...	...	...	3,86,41,470	20
(d) Yarn and textile fabrics (other than cotton Manufactures)	77,99,100	3,45,805	...	96,018	59,13,938	7,52,813	...	...	6,90,526	...	...	...	74,53,295	21
(e) All other Articles wholly or mainly manufactured	2,32,78,693	7,47,633	...	17,29,356	1,17,75,290	69,18,270	...	...	21,08,144	...	...	...	2,25,31,060	22
Miscellaneous	48,25,717	1,55,384	...	3,30,136	34,18,905	7,51,423	...	...	1,69,869	...	...	...	46,70,333	23
Total Imports	15,43,58,700	77,90,813	...	1,01,26,441	6,67,25,300	5,79,37,899	...	...	1,17,78,247	...	...	...	14,65,67,887	24
Exports.														
Hides and Skins, (Raw)	91,92,029	13,42,173	...	4,71,577	25,05,676	47,06,539	...	...	1,66,064	...	...	...	78,49,856	25
Jute—														
(a) Raw	1,37,02,089	2,42,719	...	1,457	...	1,34,57,917	...	...	—4	...	...	...	1,34,59,370	26
(b) Manufactured	1,60,46,042	1,97,213	...	915	64,714	1,57,80,542	...	...	2,658	...	...	...	1,58,48,829	27
Rice	37,22,235	1,32,241	...	—1,454	6,03,954	2,42,522	...	...	27,44,972	...	...	...	35,89,994	28
Tea	54,50,724	52,679	...	2,02,458	1,25,934	50,69,529	...	...	124	...	...	...	53,98,045	29
Total Exports	4,81,13,119	19,67,025	...	6,74,953	33,00,278	3,92,57,049	...	...	29,13,814	...	...	...	4,61,46,094	30
Miscellaneous	10,85,980	1,36,181	...	57,211	4,65,113	3,18,982	...	...	1,08,493	...	...	...	9,49,799	31
Total Sea Customs R	20,35,57,799	98,94,019	...	1,08,58,605	7,04,90,691	9,75,13,930	...	...	1,48,00,554	...	...	...	19,36,63,780	32
LAND CUSTOMS.														
Import Duty.														
On Cotton Goods	1,79,333	539	...	1,77,753	1,041	...	...	...	...	...	...	...	1,78,794	33
„ other Goods	4,89,304	2,063	...	3,26,703	1,60,538	...	...	...	...	...	...	...	4,87,241	34
Total Import Duty	6,68,637	2,602	...	5,04,456	1,61,579	...	...	...	...	...	...	...	6,66,035	35
Export Duty	25,147	244	...	4,795	20,108	...	...	...	...	...	...	...	24,903	36
Miscellaneous	45,935	410	...	1,450	44,075	...	...	...	...	...	...	...	45,525	37
Total Land Customs R	7,39,719	3,256	...	5,10,701	2,25,762	...	...	...	...	...	...	...	7,36,463	38
Excise Duty on Cotton Manufactures	1,55,14,490	2,59,819	1,23,835	7,65,317	1,26,32,746	3,32,972	5,33,880	23,394	...	...	8,42,527	...	1,52,54,671	39
Excise Duty on Motor Spirit	41,41,939	...	...	...	...	....	...	...	39,83,567	...	...	1,58,372	41,41,939	40
Warehouse and Wharf Rents	35,772	1,167	...	15,316	7,596	11,114	...	...	579	...	...	...	34,605	41
Miscellaneous	8,43,083	4,606	...	3,90,567	3,25,218	3,678	...	...	1,18,130	884	...	...	8,38,477	42
GRAND TOTAL R	22,48,32,802	1,01,62,867	1,23,835	1,25,40,506	8,36,82,013	9,78,61,694	5,33,880	23,394	1,89,02,830	884	8,42,527	1,58,372	21,46,69,935	43

No. 21B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOM REVENUE for the Year ended 31st March 1920.

Charges at the Principal Ports of *Madras, Bombay, Calcutta, and Rangoon.*	Madras.	Bombay.	Bengal (Calcutta).	Burma (Rangoon).	Bihar and Orissa.	TOTAL.
	₹	₹	₹	₹	₹	₹
Commissioner	...	53,900	...	...	...	53,900
Establishment and Contingencies, etc., of Commissioner	...	25,409	...	...	...	25,409
Collectors, Deputy and Assistant	46,864	1,02,012	97,846	60,335	...	3,07,057
Office and Wharf Establishment	74,470	4,26,646	2,46,299	1,61,142	...	9,08,557
Preventive Establishment	31,319	2,00,026	4,86,391	1,34,512	...	8,52,248
Appraising Establishment	31,936	1,83,356	1,30,107	43,039	...	3,88,438
Overtime Allowance	22,935	77,859	2,51,500	53,714	...	4,06,008
Other Charges	41,974	2,66,722	1,20,756	2,15,508	...	6,44,960
Payments of officers of other Provinces	...	340	...	...	...	340
Add—Portion transferred from Salt (see page 42)	...	2,42,847	...	...	...	2,42,847
Total Charges at the Principal Ports.	2,49,498	15,79,117	13,32,899	6,68,250	...	38,29,764
Ditto at other Ports (*vide* details below).	2,60,023	3,81,863	61,897	1,16,540	16,983	8,37,306
TOTAL CHARGES IN INDIA	5,09,521	19,60,980	13,94,796	7,84,790	16,983	46,67,070
Total India converted into £ at ₹15=£1					**£**	311,138
CHARGES IN ENGLAND—						
Miscellaneous expenditure					53	
Stores for India					293	
Total charges in England						346
Total Customs Charges					**£**	311,484

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments.	Contingent Charges.	TOTAL.
	₹	₹	₹	₹
Madras.				
Out ports	69,446	1,18,522	72,055	2,60,023
Bombay.				
Sind Division	49,631	2,78,482	53,750	3,81,863
Bengal.				
Chittagong	9,000	48,305	4,592	61,897
Burma.				
Akyab	7,547	18,388	4,580	30,515
Bassein	3,099	8,071	9,192	20,362
Bhamo	...	5,571	473	6,044
Kyauk-Phyu	...	1,170	73	1,243
Maungdaw	...	1,085	79	1,164
Mergui	...	7,215	2,418	9,633
Moulmein	6,171	21,764	7,214	35,149
Sandoway	...	362	17	379
Tavoy	...	8,477	1,050	9,527
Victoria Point	...	1,976	548	2,524
Total Burma	16,817	74,079	25,644	1,16,540
Bihar and Orissa.				
Balasore	3,600	2,193	2,583	8,376
Cuttack	...	4,695	1,654	6,349
Puri	...	2,044	214	2,258
Total Bihar and Orissa	3,600	8,932	4,451	16,983
Total Charges at other Ports	1,48,494	5,28,320	1,60,492	8,37,306

No. 22.—ACCOUNT of INCOME TAX REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1920.

REVENUE.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Income Tax:												
CIVIL DEPARTMENT:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries—												
Paid by Government	6,38,797	92,861	5,66,782	6,66,038	7,09,495	6,61,272	4,56,163	4,88,178	3,05,949	2,53,863	1,18,452	49,57,850
Paid by local authorities	14,800	543	30,484	1,47,970	1,08,511	1,10,111	13,506	69,035	14,549	10,242	610	5,20,361
Paid by companies, other public bodies and associations	23,883	1,289	2,75,043	11,60,592	18,28,074	2,47,738	86,348	6,62,527	55,893	21,915	2,65,218	46,28,520
Paid by private employers under an agreement with the Collector	14,483	143	33,352	2,20,961	4,17,545	27,148	8,078	31,444	25,698	2,888	6	7,81,746
Interest on securities—												
On securities of the Government of India	11,91,117	1,342	2,13,271	8,46,431	58,019	1,50,927	46,669	27,152	20,224	10,003	2,065	25,07,220
On debentures and other securities of a local authority or company	666	47	23,027	6,09,216	3,20,286	57,671	48,990	84,496	2,914	729	35	11,48,077
Income derived from house Property	37,095	576	1,91,782	9,08,681	2,55,799	2,09,990	1,00,730	1,24,440	35,874	33,663	5,811	20,09,441
Income derived from business	2,92,477	19,750	45,22,770	2,18,65,579	1,87,20,639	36,98,876	20,19,297	50,31,180	8,53,255	13,98,964	2,17,633	5,86,40,420
Income derived from professional earnings	9,809	493	2,71,099	4,93,524	2,56,180	2,05,438	85,950	93,118	87,011	44,999	8,864	14,96,485
Income derived from other sources—												
Salaries not included in items under *Salaries* above	...	1,668	58,917	59,819	45,047	29,584	11,822	39,959	2,24,454	1,180	3,290	4,75,720
Other sources	3,68,720	2,11,209	29,47,072	8,32,791	14,95,102	5,57,782	6,59,213	6,88,949	7,14,625	3,95,762	59,090	89,30,315
Excess collections and advance payments	...	...	19,608	40,378	4,416	34,426	399	611	1,834	1,656	523	1,03,851
Arrears—												
Collections under Section 25 of Income-tax Act	1,10,660	...	53,390	1,76,272	42,227	1,18,611	1,76,464	19,805	16,108	64,999	3,565	7,82,101
Other arrears of previous years	29,170	...	10,73,017	65,89,619	1,02,37,697	74,119	7,49,008	13,81,532	76,072	41,824	53,772	2,03,05,830
Penalties—												
Penal assessments under Section 24 of Income-tax Act	...	...	37,606	20,057	413	37,208	3,593	494	3,886	340	833	1.04,430
Penal recoveries under Section 36 (1) of Income-tax Act	...	...	28,412	16,086	16,133	5,350	13,262	164	6,118	2,399	2,166	90,090
Other penalties and fines	1,677	...	19,361	22,187	34,054	9,148	7,100	737	2,892	6,689	1,315	1,05,160
Miscellaneous receipts	1,942	4	3,29,336	20,584	87,978	1,59,768	3,597	18	7,039	3,57,977	...	9,68,243
TOTAL	27,35,296	3,29,925	1,06,94,329	3,46,96,785	3,47,37,615	63,95,167	44,90,189	86,83,839	24,54,375	26,55,092	7,43,248	10,86,15,860
Carried over	27,35,296	3,29,925	1,06,94,329	3,46,96,785	3,47,37,615	63,95,167	44,90,189	86,83,839	24,54,375	26,55,092	7,43,248	10,86,15,860

No. 22.—ACCOUNT of INCOME TAX REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1920—*contd.*

REVENUE—*contd.*	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	27,35,296	3,29,925	1,06,94,329	3,46,96,785	3,47,37,615	63,95,167	44,90,189	86,83,839	24,54,375	26,55,092	7,43,248	10,86,15,860
OTHER DEPARTMENTS:—												
Deductions from salaries and pensions:—												
Posts and Telegraphs	2,53,629	...	...	...	...	...	...	...	...	...	...	2,53,629
Railways	3,69,823	...	...	...	...	...	...	...	...	...	...	3,69,823
Military	(a)40,03,081	...	...	...	...	...	...	...	...	...	...	40,03,081
Marine	54,954	...	...	...	...	...	...	...	...	...	...	54,954
Military Works	1,47,532	...	...	...	...	...	...	...	...	...	...	1,47,532
TOTAL	48,29,019	...	...	...	...	...	...	...	...	...	...	48,29,019
TOTAL INCOME TAX	75,64,315	3,29,925	1,06,94,329	3,46,96,785	3,47,37,615	63,95,167	44,90,189	86,83,839	24,54,375	26,55,092	7,43,248	11,34,44,879
Super-tax:												
Collections from individuals	5,784	2,948	18,03,480	43,00,150	58,00,253	3,18,243	2,65,820	2,54,855	7,75,289	1,31,305	11,044	1,36,69,171
Do. from companies	...	...	6,62,839	35,49,625	18,56,046	4,64,212	10,475	9,59,559	27,548	1,17,092	6,679	76,54,075
Do. from firms	47,684	16,485	9,28,151	13,16,986	13,45,639	80,692	8,905	70,541	9,793	1,363	...	38,26,239
Do. from Hindu undivided families	...	...	4,338	9,81,684	...	24,345	86,164	...	92,579	6,840	...	11,95,950
Penalties and other miscellaneous receipts	...	...	700	2,257	4,500	99	...	...	79	...	...	7,635
TOTAL	53,468	19,433	33,99,508	1,01,50,702	90,06,438	8,87,591	3,71,364	12,84,955	9,05,288	2,56,600	17,723	2,63,53,070
Excess Profits Duty:												
Collections from companies	...	...	5,18,016	1,67,48,912	4,76,99,540	23,80,103	3,47,583	39,11,533	1,80,802	26,05,315	...	7,42,91,804
Collections from firms	43,504	96,800	12,19,659	1,10,33,968	37,82,579	8,96,655	3,46,452	12,312	12,219	55,279	20,124	1,75,19,551
Penalties and other miscellaneous receipts	...	...	4,04,453	24,619	165	...	...	1	31,587	8,314	...	4,69,139
TOTAL	43,504	96,800	21,42,128	2,78,07,499	5,13,82,284	32,76,758	6,94,035	39,23,846	2,24,608	26,68,908	20,124	9,22,80,494

GRAND TOTAL	76,61,287	4,46,158	1,62,35,965	7,26,54,986	9,51,26,337	1,05,59,516	55,55,588	1,38,92,640	35,84,271	55,80,600	7,81,095	23,20,78,443
Deduct—Refunds	*54,656*	*10,456*	*18,68,173*	*37,95,249*	*8,37,645*	*3,75,071*	*1,73,385*	*4,15,445*	*70,664*	*1,20,994*	*15,525*	*77,37,263*
NET REVENUE FROM INCOME-TAX	76,06,631	4,35,702	1,43,67,792	6,88,59,737	9,42,88,692	1,01,84,445	53,82,203	1,34,77,195	35,13,607	54,59,606	7,65,570	22,43,41,180
Total Revenue in India R23,20,78,443 converted into £ at R15=£1												**£ 15,471,896**
CHARGES.												
CHARGES CONNECTED WITH THE COLLECTION OF												
Income-tax	12,663	4,439	1,49,341	4,25,889	2,31,847	2,64,601	1,09,818	1,21,772	52,165	61,732	4,927	14,39,144
Super-tax	...	...	...	...	12,282	...	...	...	...	....	...	12,282
EXCESS PROFITS DUTY:	36,303	...	...	17,046	22,494	...	...	...	...	...	...	75,843
TOTAL CHARGES	48,966	4,439	1,49,341	4,42,885	2,66,623	2,64,601	1,09,818	1,21,772	52,165	61,732	4,927	15,27,269
Total Charges in India converted into £ at R15 –£1.												**£ 101,818**

	R		R
(*a*) 1st Peshawar Division	1,93,833	Brought forward	28,31,102
2nd Rawalpindi ,,	3,35,529	9th Secunderabad Division	2,35,131
3rd Lahore ,,	6,32,265	Burma ,,	94 974
4th Quetta ,,	3.60,120	Supply Circle	1,47,209
5th Mhow ,,	2,31,170	Central War Accounts	6,83,043
6th Poona ,,	4,73,575	Non-Military Pay and Pension Accounts	11,622
7th Meerut ,,	3,57,544		
8th Lucknow ,,	2,47,066	TOTAL	40,03,081
Carried over	28,31,102		

No. 23.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1920.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Timber	9,57,410	1,77,676	9,98,726	19,21,569	3,69,188	9,15,044	10,55,288	40,67,724	2,974	1,57,431	1,90,099	1,08,13,129
Firewood and Charcoal	69,583	57,338	1,00,329	4,10,244	4,112	1,06,851	5,43,924	6,90,608	32	31,103	112	20,14,236
Bamboos	1,148	...	44,304	34,705	...	113	84,742	615	4,825	6,072	...	1,76,524
Sandal Wood	6,46,922	...	8,68,750	51,892	...	...	...	...	...	22	...	15,67,586
Grass and other minor Produce	6,288	3,010	1,27,098	12,40,480	69,739	34,373	1,671	5,919	8	5,67,080	20,648	20,76,314
Resin Industry	...	...	...	...	...	9,67,560	7,63,524	...	...	...	...	17,31,084
TOTAL	16,81,351	2,38,024	21,39,207	36,58,890	4,43,039	20,23,941	24,49,149	47,64,866	7,839	7,61,708	2,10,859	1,83,78,873
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:												
Timber	26,855	1,90,539	2,81,231	30,86,086	9,75,813	39,67,234	3,63,596	97,53,167	5,68,774	10,85,624	5,10,601	2,08,09,520
Firewood and Charcoal	13,891	2,902	8,48,218	6,75,799	2,03,240	5,26,169	2,00,423	4,02,450	49,416	3,86,844	19,570	33,28,922
Bamboos	2,708	...	3,05,836	76,673	71,567	2,29,859	12,017	3,57,053	22,597	2,43,438	41,406	13,63,154
Grazing and Fodder Grass	8,158	2,690	8,63,262	5,22,156	22,806	1,69,143	2,06,570	13,516	7,051	14,90,431	3,21,174	36,26,957
Other minor Produce	14,876	55	12,04,454	2,09,313	2,34,102	3,08,738	11,580	3,96,210	1,01,470	2,75,565	1,54,021	29,10,384
Commutation Fees	630	...	3,278	...	8,253	...	...	...	14,737	52,543	23,982	1,03,423
Other items	18,713	...	1,46,522	...	2,234	...	...	...	11,117	...	19,900	1,98,486
TOTAL	85,831	1,96,186	36,52,801	45,70,027	15,18,015	52,01,143	7,94,186	1,09,22,396	7,75,162	35,34,445	10,90,654	3,23,40 846
DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE	...	2,207	18,828	4,704	8,588	6,247	1,02,342	2,65,172	*10	1,515	16,643	4,26,256
REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:												
Duty on Foreign Timber and other Forest Produce	...	...	...	4,894	...	29,015	...	2,03,487	...	...	34,805	2,72,201
Revenue from shared and private Forests	5,327	6,299	...	6,102	...	...	7,105	...	...	5,795	12,865	43,493
TOTAL	5,327	6,299	...	10,996	...	29,015	7,105	2,03,487	...	5,795	47,670	3,15,694
MISCELLANEOUS:												
Fines and Forfeitures	337	6,322	2,49,624	35,534	5,909	45,981	8,120	15,500	231	4,505	670	3,73,233
Refunds	38,896	160	...	28,631	1,257	45,426	1,684	24,330	16,674	3,751	397	1,61,206
Other Sources	22,268	13,343	1,73,689	1,85,656	74,429	1,20,201	4,83,293	2,39,511	17,542	2,35,004	1,14,750	16,79,686
TOTAL	62,001	19,825	4,23,313	2,49,821	81,595	2,11,608	4,93,097	2,79,341	34,447	2,43,260	1,15,817	22,14,125
TOTAL FOREST REVENUE ₹	18,34,510	4,62,541	62,34,149	84,94,438	20,51,237	74,71,954	38,45,879	1,64,35,262	8,17,458	45,46,723	14,81,643	5,36,75,794
EXPENDITURE.												
GENERAL DIRECTION.												
Salary of the Inspector General, Assistant Inspector General, Chief Conservator of Forests, etc.	81,420	...	...	...	...	28,003	...	71,051		42,109		2,22,583
Establishment, Contingencies, etc.	39,918	...	...	...	...	22,397	...	65,171	...	20,509	...	1,47,995
TOTAL GENERAL DIRECTION ₹	1,21,338	...	...	...	...	50,400	...	1,36,222	...	62,618	...	3,70,578

Total India converted into £ at R15=£1 £ 3,578,386

A.—Conservancy and Works.												
Timber and other Produce removed from the Forests by Government Agency	5,78,933	1,65,881	3,33,818	27,96,527	1,75,548	(a)23,43,117	9,74,107	22,67,736	3,773	1,38,054	1,02,559	98,80,058
Timber and other Produce removed from the Forests by Consumers or Purchasers	908	343	1,16,286	64,112	1,30,864	88,306	1,799	1,76,609	18,341	1,53,422	43,690	7,94,680
Drift and Waif Wood and Confiscated Forest Produce	...	720	1,367	173	1,669	1,767	38,053	84,698	3	89	1,020	1,29,559
Revenue from Forests not managed by Government	99	...	...	...	...	7,106	...	351	...	...	6,586	14,142
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	12,987	31,026	4,663	34,163	374	1,73,703	37,090	3,048	...	...	39,217	3,36,271
Live Stock, Stores, Tools and Plant	2,23,615	2,874	2,35,529	53,911	22,237	8,00,414	1,31,638	2,27,459	5,834	68,701	37,026	18,09,238
Communications and Buildings	3,19,362	11,724	4,03,070	7,66,355	76,900	10,11,266	1,06,850	4,21,670	90,751	2,87,992	76,808	35,72,778
Organization, Improvement, and Extension of Forests	2,39,681	3,298	3,98,424	2,40,676	93,861	3,36,258	1,24,410	3,73,273	61,904	1,78,984	27,463	20,78,232
Miscellaneous	53,125	2,417	1,05,922	88,297	13,573	73,336	3,56,889	82,721	9,591	30,884	14,778	8,31,633
Total Conservancy and Works . R	14,28,710	2,18,283	15,99,079	40,44,244	5,15,026	48,35,273	17,70,336	36,37,565	1,90,202	8,58,126	3,49,147	1,94,46,491
B.—Establishments.												
I.—Salaries.												
Pay of Conservators	26,749	...	1,34,321	1,13,442	19,790	90,857	42,406	1,02,012	30,613	69,253	51,943	6,81,386
Pay of Superior Officers	1,78,819	17,011	3,85,071	3,57,494	1,50,051	3,43,131	1,23,189	7,15,320	95,492	2,67,961	1,06,753	27,40,292
Subordinate Forest and Depôt Establishments	79,680	30,108	6,10,904	6,09,378	1,15,708	2,90,178	1,86,924	7,75,782	80,023	4,76,423	1,34,483	33,89,591
Office Establishments	59,553	5,227	2,40,421	1,77,526	42,016	1,98,006	68,628	3,80,467	28,362	1,94,714	42,780	14,37,700
Deputation and Special Allowances	64,777	642	56,392	3,03,071	31,901	20,974	23,765	2,32,279	12,403	28,692	27,985	8,02,881
Compensation for dearness of provision	10,624	2,833	1,77,751	4,202	3,247	29,697	30,936	...	19,191	68,760	12,125	3,59,666
War allowance	...	13,764	...	...	...	7,310	42,783	...	628	95,877	6,377	1,66,739
Total	4,20,202	69,585	16,04,860	15,65,113	3,62,713	9,80,153	5,18,631	22,05,860	2,67,012	12,01,680	3,82,446	95,78,255
II.—Travelling Allowances.												
Conservators	3,346	...	14,693	13,736	4,467	10,115	4,268	8,730	2,849	7,239	3,504	72,947
Superior Officers	31,007	1,925	77,504	57,405	30,360	69,297	26,377	1,19,315	17,634	39,140	21,419	4,91,383
Subordinate Forest and Depôt Establishments	16,357	5,162	1,68,179	1,36,451	32,347	65,356	34,780	2,14,003	15,322	79,360	34,927	8,02,249
Office Establishments	6,165	362	58,725	26,435	3,265	22,586	9,080	40,908	1,524	15,723	3,145	1,87,918
Total	56,875	7,449	3,19,101	2,34,027	70,439	1,67,354	74,505	3,82,961	37,329	1,41,462	62,995	15,54,497
III.—Contingencies.												
Stationery	414	33	...	6,932	1,111	5,098	865	5,805	120	1,878	187	22,443
Carriage of Tents and Records	5,306	880	...	10,168	3,748	46,464	10,176	57,248	3,039	38,061	2,373	1,77,463
Rents, Rates, and Taxes	1,920	1,209	7,745	12,085	2,655	13,519	4,824	15,962	752	2,836	2,564	66,071
Pay of Police Guards	...	...	...	...	...	3,492	...	...	...	...	...	3,492
Service Postage and Telegrams	5,039	1,453	36,120	26,935	6,059	19,146	13,844	23,874	3,057	19,529	8,535	1,63,591
Sundries	23,063	2,561	1,26,443	19,177	10,556	48,833	22,562	72,704	5,289	50,040	13,470	3,94,698
Total	35,742	6,136	1,70,308	75,297	24,129	1,36,552	52,271	1,75,593	12,257	1,12,344	27,129	8,27,758
Total Establishments . R	5,12,819	83,170	20,94,269	18,74,437	4,57,281	12,84,059	6,45,407	27,64,414	3,16,598	14,55,486	4,72,570	1,19,60,510
Total Expenditure in India R	20,62,867	3,01,453	36,93,348	59,18,681	9,72,307	61,69,732	24,16,243	65,38,201	5,06,800	23,76,230	8,21,717	3,17,77,579
Charges in England												
Allowances of Officers on special duty, and to probationers for the Department, etc.												
Stores for India												
Total India converted into £ at R15 = £ 1											£	2,118,505
											9,902	
											12,231	
										Total Charges in England	£	22,133
										Total Forest Expenditure	£	2,140,638

(a) Includes R9,46,340 on account of Resin Industry.

No. 24.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION for the Year ended 31st March 1920.

		India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
		R	R	R	R	R	R	R	R	R	R	R	R
RECEIPTS.													
Fees for Registering Documents		66,405	52,194	27,02,485	12,88,103	23,68,990	7,44,022	4,43,198	3,20,066	8,49,105	5,63,841	1,19,713	95,18,122
Fees for copies of Registered Documents		9,227	9,496	80,524	30,141	79,901	46,949	85,568	1,588	19,756	17,771	2,589	3,33,501
Miscellaneous		5,051	7,459	5,41,144	20,161	1,08,342	1,55,273	33,953	2,904	35,831	40,365	2,834	9,53,317
TOTAL REGISTRATION RECEIPTS	R	80,683	69,149	33,24,153	13,38,405	25,57,233	9,46,235	5,62,719	3,24,558	9,04,692	6,21,977	1,25,136	1,08,54,940
Deduct—Refunds		*70*	*10*	*7,846*	*8,208*	*3,635*	*279*	*836*	*39*	*531*	*470*	*224*	*22,148*
NET RECEIPTS under REGISTRATION	R	80,613	69,139	33,16,307	13,30,197	25,53,598	9,45,956	5,61,883	3,24,519	9,04,161	6,21,507	1,24,912	1,08,32,792
												Total India R1,08,54,940 converted into £ at R15=£1	**723,663**
CHARGES.													
Superintendence		...	...	63,725	24,565	82,565	15,468	...	...	22,055	17,337	...	2,25,715
District Charges	R	23,245	18,797	16,15,216	5,10,115	12,11,844	3,01,946	1,76,239	1,15,690	4,35,173	1,65,723	76,448	46,50,436
TOTAL CHARGES under REGISTRATION	R	23,245	18,797	16,78,941	5,34,680	12,94,409	3,17,414	1,76,239	1,15,690	4,57,223	1,83,060	76,448	48,76,151
												Total India converted into £ at R15=£1	£ **325,077**

No. 25.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from INDIAN STATES for the Year ended 31st March 1920.

	R	R	R
INDIA, GENERAL.			
Tribute from Ajehgarh	7,014		
„ Amjeerah	33,019		
„ Banswara	17,500		
„ Bundi	1,15,333		
„ Behut	1,867		
„ Chirkhari	8,583		
„ Doongarpur	9,195		
„ Holkar	5,945		
„ Jodhpur	98,000		
„ Jaipur	4,00,000		
„ Jhalawar	32,500		
„ Kotah	2,34,720		
„ Kelcheepur	18,557		
„ Lawa	225		
„ Paldeo	242		
„ Punnah	9,955		
„ Rutlam	42,000		
„ Sailana	21,000		
„ Shahpura	10,000		
„ Udaipur	3,00,000		
		13,65,655	
Contribution from Jodhpur towards cost of Erinpura Irregular Forces	1,15,000		
Contribution from Kotah towards cost of Deolee Irregular Force	2,00,000		
„ „ Bhopal towards cost of Bhopal Contingent	1,61,290		
„ „ Jowrah towards cost of United Malwa Contingent	1,37,127		
		6,13,417	
Contributions towards the maintenance of Malwa Bheel Corps:			
From Alirajpur	1,271		
„ Amjeerah	18,868		
„ Burwanee	3,390		
„ Dhar	6,602		
„ Dewas	42,712		
„ Jhabuah	1,468		
„ Jobat	605		
		74,916	
TOTAL INDIA, GENERAL			20,53,988
MADRAS.			
Tribute from Travancore		7,83,112	
Peshkash and Subsidy from Cochin		2,00,089	
„ „ Mysore		35,00,000	
„ „ Travancore		13,318	
TOTAL MADRAS			44,96,519
BOMBAY.			
Tribute from Kathiawar		6,83,523	
„ Other Petty States		88,188	
Contribution from Baroda State		4,12,563	
„ Jagirdars, Southern Mahratta Country		98,012	
Subsidy from Cutch		82,258	
TOTAL BOMBAY			13,64,544
Carried over			79,15,051

No. 25.—Detailed Account of Tributes and Contributions from Indian States for the Year ended 31st March 1920—*concld.*

			R
		Brought forward .	79,15,051
Bengal.			
Tribute from Cooch Behar			67,701
United Provinces of Agra and Oudh.		R	
Tribute from Benares		1,90,000	
„ Kapurthala (Bahraich)		1,31,000	
	Total United Provinces of Agra and Oudh .		3,21,000
Punjab.			
Tribute from Chamba		2,225	
„ Mandi		1,00,000	
„ Sukeith		11,000	
„ other petty states		30,382	
	Total Punjab .		1,43,607
Burma.			
Tribute from Shan States		4,31,680	
„ Mong-mit States		20,000	
Tributes from other petty states		500	
	Total Burma .		4,52,180
Bihar and Orissa.			
Tribute from various petty State			1,00,749
Central Provinces and Berar.			
Tributes from Kawardha State		30,000	
„ Sakti „		1,500	
„ Nandgaon „		80,000	
„ Chuikhadan „		12,000	
„ Khairagarh „		1,20,000	
„ Bastar „		20,000	
„ Changbhakur „		387	
„ Raigarh „		5,500	
„ Udaipur „		800	
„ Sirguja „		2,500	
„ Jashpur „		1,250	
„ Sarangarh „		4,500	
	Total Central Provinces and Berar .		2,78,437
Assam.			
Tribute from Manipur		50,000	
„ Ramrai		100	
	Total Assam .		50,100
	Total Tributes, etc. .		93,28,825
	Total India converted into £ at R15= £1 . £		**621.922**

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1919-20.

Section B.—Interest.

Revenue, £4,386,645. Expenditure, £8,939,013.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					£	£
Interest	26	Receipts	63	...	4,386,645	...
Interest on Debt, other than that charged to Railways and Irrigation Works	27	Expenditure	65	...	...	7,691,604
Interest on other Obligations	28	Expenditure	69	...	...	1,247,409
				Total	4,386,645	8,939,013

No. 26.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1920.

SOURCES OF INTEREST.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Loans and Advances.												
Imperial Loans and Advances, *etc.*, set forth in Account No. 90, page 335	3,44,948	31,285	7,91,216	13,21,847	11,06,857	...	...	...	...	...	...	35,96,153
Provincial Loans and Advances set forth in Account No. 90A, page 352	...	...	4,84,345	9,96,480	5,94,997	20,41,200	2,28,145	2,41,018	1,84,986	2,77,096	1,24,411	51,72,678
Total Interest on Loans and Advances .	3,44,948	31,285	12,75,561	23,18,327	17,01,854	20,41,200	2,28,145	2,41,018	1,84,986	2,77,096	1,24,411	87,68,831
Investments.												
Securities held by the Paper Currency Department, (See Account No. 32C, page 91) . . .	66,70,420	...	...	...	...	...	...	...	...	...	...	66,70,420
Securities of Provincial Funds	1,435	...	14,204	1,47,663	12,280	12,599	5,085	...	3,172	...	2,278	1,98,716
Securities of Railway Companies Provident Fund .	31,97,828	...	...	...	...	...	...	...	...	...	...	31,97,828
Total Interest on Investments .	98,69,683	...	14,204	1,47,663	12,280	12,599	5,085	...	3,172	...	2,278	1,00,66,964
Arrears due to the Government.												
Of Land Revenue	...	...	18,753	3,483	4,127	...	7,605	...	931	...	...	34,899
Of other Revenue	...	...	17,613	27,249	757	...	...	...	774	...	...	46,393

Public Works Cess	...	...	...	...	3,181	...	...	...	...	...	...	3,181
Oil Balances due for Purchase Money of Waste Lands	...	...	...	2,016	...	...	4,36,963	...	...	...	...	4,38,979
Total Interest on Arrears due to Government	...	...	36,366	32,748	8,065	...	4,44,568	...	1,705	...	...	5,23,452
Sundry Accounts.												
Percentage from Subscribers to Service Funds on Foreign Service	622	...	...	496	...	...	...	...	...	...	...	1,118
Interest on Overdrawn Capital of Railway Companies	5,45,148	...	...	...	...	...	...	...	...	...	...	5,45,148
Interest on advances to Railway Companies charged to Capital	22,460	...	...	...	...	...	...	...	...	...	...	22,460
Sundry Items	1,47,851	...	1,218	76,816	1,066	1,075	513	...	2,276	2,521	96	2,33,432
Total Sundry Accounts	7,16,081	...	1,218	77,312	1,066	1,075	513	...	2,276	2,521	96	8,02,158
TOTAL RECEIPTS IN INDIA	R 1,09,30,712	31,285	13,27,349	25,76,050	17,23,265	20,54,874	6,78,311	2,41,018	1,92,139	2,79,617	1,26,785	2,01,61,405
Total India converted into £ at R15=£											£	1,344,094

RECEIPTS IN ENGLAND:			
Interest realized from investment of Cash Balance		£ 362,558	
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government		22,771	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland		452	
Special Reserve: Interest and Discount		350,413	
Paper Currency Reserve Investment:			
Interest on 2½ per cent. Consolidated Stock	25,000		
Discount on British Treasury Bills	2,281,357	2,306,357	3,042,551
TOTAL INTEREST RECEIPTS			£ 4,386,645

No. 27.—ACCOUNT of the PUBLIC DEBT *India*, bearing INTEREST, the ANNUAL INTEREST thereon; and the INTEREST paid during the Year ended 31st March 1920.

RUPEE DEBT.	Amount of Loan, 31st March 1920.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	R	R	R	R
Loan bearing interest at 5½ per cent.:				
Interest on 5½ per cent. War Bonds 1920	19,17,94,280	1,05,48,685	1,02,44,651	
Do. do. do. 1921	24,77,87,918	1,36,28,335	1,29,96,927	
Do. do. do. 1922	11,32,70,925	62,29,901	62,21,896	
Do. do. do. 1923	2,15,21,350	11,83,674	9,46,503	
Do. do. do. 1925	4,19,05,937	23,04,827	21,52,379	
Do. do. do. 1928	25,20,38,728	1,38,62,130	1,34,58,208	
				4,60,20,564
Loan bearing interest at 5 per cent.:				
Interest on 5 per cent. War Loan (1929—47)	24,67,99,800	1,23,39,990	1,24,88,093	
do. Loan of 1945—55	21,28,52,200	1,06,42,610	22,84,851	
				1,47,72,944
Loan bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	
				4,50,000
Loan bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	9,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	50,00,000	2,00,000	4,05,867	
Terminable loan of 1915-16	4,99,86,000	19,99,440	20,17,413	
Conversion Loan of 1916-17	9,90,06,100	39,60,244	38,56,091	
				73,67,371
Loans bearing interest at 3½ per cent.				
Loan of 1842-43	20,92,04,900	73,22,171	72,47,905	
Loan of 1854-55	29,36,87,365	1,02,79,058	1,01,28,001	
Loan of 1865	33,97,68,300	1,18,91,390	1,16,31,683	
Loan of 1879	3,64,07,200	12,74,252	12,55,300	
Loan of 1900-1901	31,17,31,700	1,09,10,609	1,03,29,488	
				4,05,92,377
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	6,61,57,750	19,84,732	19,87,978	
				19,87,978
Paid in India on Loans in course of Discharge:				
4 per cent. Loan of 1842-43	...		35	
4 per cent. Cawnpore-Achneyra Railway Debenture Loan	900		794	
				829
Miscellaneous—				
Interest on other Temporary Loans			18,53,562	
Provision against Depreciation:—				
5 per cent. War Loan, 1929-47		41,00,000		
5 per cent. Loan 1945—55		32,00,000		
			73,00,000	
Discount on Loans:				
Discount on Treasury Bills		2,31,12,662		
Discount on other Loans		1,06,57,845		
Commission, brokerage, etc.		25,04,077	3,62,74,584	
			4,54,28,146	
Deduct—Recredit of Interest paid on G. P. Notes held by Post Office as Permanent Advance			*40,293*	4,53,87,853
TOTAL INTEREST ON RUPEE DEBT IN INDIA . R				15,65,79,916
Total India converted into £ at R15—£1 . £				**10,438,661**
Carried over . £				10,438,661

No. 27.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1920 – *contd.*

	Amount of Loan, 31st March 1920.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
Brought forward .				10,438,661
STERLING DEBT.				
India 3½ per cent. Stock	89,633,206	3,137,162	3,148,652	
India 3 per cent. Stock	65,109,189	1,953,275	1,953,085	
India 2½ per cent. Stock	11,684,987	292,124	292,102	
East Indian Railway Irredeemable Debenture Stock, 4½ per cent.	1,435,650	64,604	64,605	
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	348,666	13,946	13,946	
South Indian Railway Irredeemable Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent.	2,701,450	108,058	108,058	
British Government 5 per cent. War Loan (1929-47)	21,278,013	1,063,901	1,394,532	
			6,994,105	
Sinking Fund: Payment to His Majesty's Treasury in cancellation of India's liability for 569,395*l.* British Government 5 per cent. War Loan (1929-47), portion of amount taken over [See foot-note (*i*) to Account No. 82 page 315]			500,000	
Discount Sinking Fund			(*a*)88,177	
		TOTAL INTEREST ON STERLING DEBT . £		7,582,282
		GRAND TOTAL . £		(*b*)18,020,943

(*a*) Includes £82,984 charged to "Interest on Ordinary Debt" and £5,193 charged to "State Railways—Interest on Debt."
(*b*) For division of the total charge between "Interest on Ordinary Debt", "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

NOTE.—The charges for Interest in India are shown in the accounts of "India, General," with the exception of (1) Interest charged to Irrigation, and (2) amount charged to Provincial Governments in respect of Provincial Advance and Loan Accounts.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General	...	84,57,950	4,53,87,853	5,38,45,803	(*c*)7,63,56,062	—18,76,473	7,44,79,589
North-West Frontier Province	...	...	...	...	...	9,33,915	9,33,915
Madras	...	4,18,070	...	4,18,070	...	31,40,852	31,40,852
Bombay	...	11,78,737	...	11,78,737	...	30,40,262	30,40,262
Bengal	...	5,09,107	...	5,09,107	...	3,70,276	3,70,276
United Provinces of Agra and Oudh	...	16,16,714	...	16,16,714	...	41,64,127	41,64,127
Punjab	...	1,89,921	...	1,89,921	...	75,18,393	75,18,393
Burma	...	2,12,361	...	2,12,361	...	9,46,859	9,46,859
Bihar and Orissa	...	2,01,054	...	2,01,054	...	20,75,283	20,75,283
Central Provinces and Berar	...	3,25,428	...	3,25,428	...	12,98,660	12,98,660
Assam	...	1,14,505		1,14,505	...	...	...
Total India . R	...	1,32,23,847	4,53,87,853	5,86,11,700	7,63,56,062	2,16,12,154	9,79,68,216
Ditto converted into £ at R15=£1 . £		881,590	3,025,857	3,907,447	5,090,404	1,440,810	6,531,214
England . . . £	3,201,173	...	582,984	3,784,157	(*d*)3,673,027	(*e*)125,098	3,798,125
TOTAL . £	3,201,173	881,590	3,608,841	7,691,604	8,763,431	1,565,908	10,329,339
				TOTAL			18,020,943

(*c*) Includes R10,91,736 on account of Interest on Specific Debt and R3,60,391 on account of Interest chargeable against Companies on Advances (*vide* footnote (*b*) to Account No. 53 A, page 144).
(*d*) Includes £1,945,063 interest at 3·3345 per cent. on a sum of £58,331,476 taken as Capital Outlay in England to 31st March 1920 on State Railways, and £ 81,250 on account of Interest chargeable against Companies on Advances.
(*e*) Represents interest at 3·3345 per cent. on £3,751,632 taken as Capital Outlay in England to 31st March 1920 on Irrigation.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1920 in continuation of the Account of the PUBLIC DEBT (Account No. 27).

INDIA, GENERAL.	Amount, 1st April 1919.	Amount, 31st March 1920.	Rate of Interest per cent.	Amount of Interest paid during the year.
Special Loans.	₹	₹	₹	₹
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(*a*)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	(*a*)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	17,570
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,769	41,769	6	3,573
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	1,337
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	500
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	...
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3½	...
Treasury Notes on Account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	20,157
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	4,202
Service Funds.				
Uncovenanted Service Family Pension Fund	1,31,72,006	1,28,16,969	6	8,06,638
Bengal and Madras Service Family Pension Fund	6,83,006	7,46,758	4	26,778
Indian Military Widows' and Orphans' Fund	1,53,347	306,233	5½	13,898
Savings Banks.				
Bonus on Post Office Cash Certificates	8,19,51,607	5,75,31,356	...	21,95,987
Bank Accounts.				
Post Office Savings Bank Deposits	18,82,58,829	21,34,90,402	3	56,46,212
State Railway Provident Institutions (Civil)	1,38,214	1,21,567	5½	4,103
Do. do. (Departmental)	4,30,72,236	4,56,33,128	5½	17,87,821
Companies Railway Provident Fund	8,60,75,853	8,83,77,097	5½	34,28,436
Financial Department Provident Fund	1,11,664	1,17,359	5½	6,189
Civil Engineers' Provident Fund (Civil)	411	54,954	5½	2,786
Do do. (Departmental)	4,04,369	3,26,467	5½	20,849
Forest Officers' Provident Fund	1,05,620	1,01,510	5½	530
Police Officers' Provident Fund	36,644	35,578	5½	1,659
Civil Veterinary Department Provident Fund	1,07,110	99,138	5½	4,379
General Provident Fund (Civil)	55,50,218	56,28,977	5½	2,94,105
Do do. (Departmental)	77,38,642	79,40,276	5½	4,25,058
Other Miscellaneous Provident Fund (Civil)	91,637	1,02,395	5½	3,701
Do. do. (Departmental)	15,401	13,623	5½	744
Cemetery Endowment Fund	29,171	30,818	3 and 3½	1,075
Indian Civil Service Annuity Fund	...	67,598	5½	1,315
Do. Do. (Departmental)	...	6,440	5½	179
Special Accounts.				
Postal Insurance and Life Annuity Fund	1,51,40,296	1,59,39,616	3½	5,35,972
General Family Pension Fund	47,611	50,319	3	1,335
Hindu Family Annuity Fund	20,612	44,867	3	1,086
Bengal Christian Family Pension Fund	3,623	3,872	3	159
Miscellaneous.				
Post Office Guarantee Fund	26,102	14,797	5½	854
Telegraph Fine Fund	4,146	3,251	3	98
Interest on unexpended Capital deposited by Railway Companies with the Secretary of State	35,65,440	—74,84,685	3½	44,955
Interest on Miscellaneous Accounts	...	...	...	6
TOTAL	44,80,60,881	44,42,27,746		1,53,04,246
NORTH-WEST FRONTIER PROVINCE.				
Savings Banks.				
Cemetery Endowment Fund	6,116	6,469	3 and 3½	220
Indian Civil Service Annuity Fund	...	11,453	5½	(*b*)
TOTAL	6,116	17,922		220
Carried over ₹	44,80,66,997	44,42,45,668		1,53,04,466

(*a*) Shown under United Provinces of Agra and Oudh.
(*b*) ,, Punjab.

No. 28.—ACCOUNT showing the Obligations of the Government of India, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1920, etc.—*contd.*

	Amount, 1st April 1919.	Amount, 31st March 1920.	Rate of Interest per cent.	Amount of Interest paid during the year
	₹	₹	₹	₹
Brought forward	44,80,66,997	44,42,45,668		1,53,04,466
MADRAS.				
Service Funds.				
Military Assistant Surgeons' Fund	3,44,862	3,44,063	5½	14,148
Savings Banks.				
Forest Officers' Provident Fund	42,679	24,189	5½	1,398
Police Officers' Provident Fund	94,984	1,05,346	5½	5,401
General Provident Fund	65,93,336	69,96,502	5½	3,58,549
Cemetery Endowment Fund	34,651	39,044	3 and 3½	1,352
Civil Engineers' Provident Fund	2,06,904	1,74,868	5½	9,320
Other Miscellaneous do.	65,427	46,459	5½	1,607
Indian Civil Service Annuity Fund	...	1,09,886	5½	2,876
Miscellaneous.				
Miscellaneous Accounts	...	...	...	10,071
Refunds	...	...	...	626
		...		
TOTAL	73,82,843	78,40,357		4,05,348
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(a)	(a)	(a)	19,400
Educational Funds	9,11,548	9,11,548	6 and 5	13,508
Charitable Funds				32,025
Service Funds.				
Uncovenanted Service Family Pension, Fund (Widows Branch)	33,28,210	33,55,440	6	1,74,449
Savings Banks.				
Bank Accounts.				
State Railway Provident Institutions	15,547	17,699	5½	975
Forest Officers' Provident Fund	3,333	3,893	5½	194
Police Officers' Provident Fund	24,432	26,181	5½	730
General Provident Fund	71,68,966	76,95,255	5½	3,28,641
Cemetery Endowment Fund	78,390	80,186	3 and 3½	2,798
Civil Engineers' Provident Fund	69,931	76,110	5½	3,931
Other Miscellaneous Provident Fund	76,037	44,437	5½	3,218
Civil Service Annuity Fund	...	1,15,267	5½	3,262
Special Accounts.				
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	21,730	19,337	3	469
Miscellaneous.				
Local Fund Pension Fund	75,136	95,818	3	2,667
Refunds	...	...	...	71
TOTAL	1,17,73,260	1,24,41,171		5,86,338
BENGAL.				
Savings Banks.				
Civil Engineers' Provident Fund	1,72,614	1,93,517	5½	9,812
Police Officers' Provident Fund	43,213	32,029	5½	1,627
General Provident Fund	62,55,817	68,13,484	5½	3,47,026
Cemetery Endowment Fund	40,945	42,195	3 and 3½	1,416
Other Miscellaneous Provident Fund	1,48,573	1,24,040	5½	4,572
Forest Officers' Provident Fund	10,713	13,227	5½	647
Indian Civil Service Annuity Fund	...	1,21,378	5½	3,508
Miscellaneous.				
Miscellaneous Accounts	...	...	...	—130
Refunds				3
TOTAL	66,71,875	73,39,870		3,68,481
Carried over	47,38,94,975	47,18,67,066		1,66,64,633

(a) Shown under United Provinces of Agra and Oudh.

No. 28—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1920, etc.—*contd.*

	Amount, 1st April 1919.	Amount, 31st March 1920.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward	47,38,94,975	47,18,67,066		1,66,64,633
UNITED PROVINCES OF AGRA AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,45,24,732	1,45,19,901	6, 5 and 4	6,39,736
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(a)	(a)	(a)	1,200
Book Debt Loan on account of Madho Rao	(a)	(a)	(a)	26,720
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
Police Officers' Provident Fund	15,889	12,098	5½	755
General Provident Fund	61,81,026	65,37,158	5½	3,37,761
Cemetery Endowment Fund	1,05,530	1,11,867	3 and 3½	3,896
Civil Engineers' Provident Fund	22,770	52,269	5½	2,748
Opium Department Provident Fund	5,678	6,348	5½	318
Other Miscellaneous Provident Fund	44,183	57,654	5½	2,556
Forest Officers' Provident Fund	45,820	36,441	5½	1,882
Indian Civil Service Annuity Fund	...	1,67,234	5½	4,107
TOTAL	2,11,46,628	2,17,00,970		10,29,679
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
Savings Banks.				
Police Officers' Provident Fund	35,850	27,313	5½	1,655
General Provident Fund	52,20,634	52,37,725	5½	2,78,697
Cemetery Endowment Fund	55,921	59,015	3 and 3½	2,062
Civil Engineers' Provident Fund	1,95,144	1,55,224	5½	9,635
Other Miscellaneous Provident Funds	64,537	78,610	5½	3,626
Forest Officers' Provident Fund	43,524	45,918	5½	2,394
Indian Civil Service Annuity Fund	...	93,501	5½	2,869
TOTAL	56,25,610	57,07,306		3,01,438
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	1,00,570	99,478	5½	5,438
General Provident Fund	41,82,476	39,54,757	5½	2,21,740
Civil Engineers' Provident Fund	75,289	87,102	5½	4,295
Cemetery Endowment Fund	23,140	23,665	3 and 3½	823
Other Miscellaneous Provident Fund	28,927	34,345	5½	1,153
Forest Officers' Provident Fund	1,96,693	1,58,392	5½	8,067
Indian Civil Service Annuity Fund	...	83,282	5½	2,289
Miscellaneous.				
Refunds	...	...	...	22
TOTAL	46,07,045	44,41,021		2,43,827
BIHAR AND ORISSA.				
Savings Banks.				
Police Officers' Provident Fund	1,35,520	62,663	5½	4,883
General Provident Fund	33,61,922	35,72,054	5½	1,84,306
Civil Engineers' Provident Fund	2,32,571	2,34,764	5½	11,774
Cemetery Endowment Fund	19,202	19,429	3 and 3½	662
Other Miscellaneous Provident Fund	50,879	32,949	5½	1,696
Forest Officers Provident Fund	39,005	28,742	5½	1,478
Indian Civil Service Annuity Fund	...	80,296	5½	2,017
Miscellaneous.				
Miscellaneous Account	...	...		12
Refunds	...	...		72
TOTAL	38,39,099	40,30,897		2,06,900
CENTRAL PROVINCES AND BERAR.				
Savings Banks.				
Civil Engineers' Provident Fund	82,386	77,729	5½	4,399
Police Officers' Provident Fund	1,61,019	1,68,462	5½	8,623
General Provident Fund	31,10,184	33,35,430	5½	1,68,731
Cemetery Endowment Fund	16,013	16,515	3 and 3½	576
Forest Officers' Provident Fund	84,896	35,495	5½	2,700
Indian Civil Service Annuity Fund		58,024	5½	1,528
TOTAL	34,54,495	36,91,646		1,86,557
Carried over	51,25,67,855	51,14,38,906		1,86,33,034

(a) Shown under India, General.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1920, etc.—*concld.*

	Amount 1st April 1919.	Amount, 31st March 1920.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward .	51,25,67,855	51,14,38,906		1,86,33,034
ASSAM.				
Savings Banks.				
State Railway Provident Institution	45,904	51,802	5½	1,906
General Provident Fund	13,24,072	14,64,879	5½	74,005
Cemetery Endowment Fund	6,430	6,580	3 and 3½	214
Forest officers' Provident Fund	17,920	21,124	5½	1,055
Indian Civil Service Annuity Fund	...	35,477	5½	597
Refunds	...	...		27
TOTAL .	13,94,326	15,79,862		78,104
GRAND TOTAL ₹	51,39,62,181	51,30,18,768		1,87,11,138
Grand Total of interest converted into £ at ₹15 = £1 . £				**1,247,409**

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
SERVICE FUNDS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Uncovenanted Service Funds . .	8,06,638	...	...	1,74,449	...	...	...	...	...	...	...	9,81,087
Bengal and Madras Service Family Pension Fund . .	26,778	...	...	...	...	...	...	...	...	...	...	26,778
Military Assistant Surgeon's Fund . .	...	...	14,148	...	...	...	...	...	...	...	...	14,148
Indian Military Widows' and Orphans Fund .	13,898	...	...	...	...	...	...	...	...	...	...	13,898
TOTAL SERVICE FUNDS ₹	8,47,314		14,148	1,74,449								10,35,911
SAVINGS BANKS												
Bank Accounts.												
Post Office Cash Certificates . . .	21,95,987	...	...	...	...	...	...	...	...	...	...	21,95,987
Post Office Savings Bank . . .	56,46,212	...	...	...	...	...	...	...	...	...	...	56,46,212
State Railway Provident Institutions .	17,91,924	...	...	975	...	...	...	...	...	...	1,906	17,94,805
Companies Railway Provident Fund .	34,28,436	...	...	...	...	...	...	...	...	...	...	34,28,436
Financial Department Provident Fund .	6,189	...	...	...	...	...	...	...	...	...	...	6,189
Civil Engineers' Provident Fund .	23,635	...	9,320	3,931	9,812	2,748	9,635	4,295	11,774	4,399	...	79,549
Forest Officers' Provident Fund . .	530	...	1,398	194	647	1,882	2,394	8,067	1,478	2,700	1,055	20,345
Police Officers' Provident Fund . .	1,659	...	5,401	730	1,627	755	1,655	5,438	4,883	8,623	...	30,771
Opium Department Provident Fund .	...	...	...	...	...	318	...	...	...	...	...	318
Civil Veterinary Department Provident Fund . .	4,379	...	...	...	...	...	...	...	...	...	...	4,379
General Provident Fund	7,19,163	...	3,58,549	3,28,641	3,47,026	3,37,761	2,78,697	2,21,740	1,84,303	1,68,731	74,005	30,18,619
Other Miscellaneous Provident Funds	4,445	...	1,607	3,218	4,572	2,556	3,626	1,153	1,696	...	...	22,873
Cemetery Endowment Fund . .	1,075	220	1,352	2,798	1,416	3,896	2,062	823	662	576	214	15,094
Indian Civil Service Annuity Fund .	1,494	...	2,876	3,262	3,508	4,107	2,869	2,289	2,017	1,528	897	24,847
Special Accounts.												
Postal Insurance and Life Annuity Fund .	5,35 972	...	...	...	...	...	...	...	...	...	...	5,35,972
Other Special Accounts	2,580	...	...	469	...	...	...	...	...	...	...	3,049
TOTAL SAVINGS BANKS ₹	1,43,63,680	220	3,80,503	3,44,218	3,68,608	3,54,023	3,00,938	2,43,805	2,06,816	1,86,557	78,077	1,68,27,445

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1919-20.

Section C.—Posts and Telegraphs and Mint.

Major Head.	No. of Account.	Details of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Posts and Telegraphs . . .	29	Receipts	72	...	6,137,441	...
„ . .	29	Expenditure	76	...	...	4,756,244
„ . .	29A	Details of Indian Postal and Telegraph Postage and Message Revenue . .	77	4,855,358	...	...
„ . .	29B	Details of the Miscellaneous Revenue of the Indian Postal and Telegraph Department .	77	1,007,226	...	...
„ . .	29C	Details of Indo-European Telegraph Message Revenue	77	192,978	...	...
„ . .	29D	Capital Cost of Indian Telegraph Lines .	78	658,134	...	...
„ . .	29E	Outlay on Construction of Telegraph Lines .	81	479,238	...	...
„ . .	29F	Details of Capital Cost of Indo-European Telegraph Lines	82	—5,754	...	...
„ . .	29G	Details of Working and Maintenance of Indo-European Telegraph . . .	84	208,887	...	...
Mint . . .	30	Receipts and Charges	85	...	1,786,627	342,739
„ . . .	31	Statement of Coinage Operations . .	86	...	...	...

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1920.

	Amount.	Amount.
	₹	₹
RECEIPTS.		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.		
Postage and Message Revenue . . . . . (*Account No. 29A*)	7,28,30,379	
Miscellaneous Revenue . . . . . (*Account No. 29B*)	1,51,08,386	
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT .		8,79,38,765
INDO-EUROPEAN TELEGRAPH DEPARTMENT.		
Message Revenue . . . . . (*Account No. 29C*)	39,58,011	
Miscellaneous Revenue	98,523	
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT .		40,56,534
TOTAL RECEIPTS IN INDIA .		9,19,95,299
Ditto converted into £ at ₹15=£1 £.		6,133,020
	£	£
RECEIPTS IN ENGLAND.		
INDO-EUROPEAN TELEGRAPH DEPARTMENT.		
Message Revenue . . . . . (*Account No. 29C*)	—70,889	
Joint Purse Agreement—Net difference between receipts and payments, and on account of Australasian Message Fund	175,481	
Miscellaneous Revenue—		
Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line . .	150	
Miscellaneous	485	
	105,227	
Add—Payments in England taken in reduction of Receipts	—100,806	
TOTAL RECEIPTS IN ENGLAND .		4,421
TOTAL RECEIPTS, POSTAL AND TELEGRAPH DEPARTMENT .		6,137,441

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1920—*contd.*

CHARGES.	Amount.	Amount.
Indian Postal and Telegraph Department.	₹	₹
Control:		
Direction—		
Director-General, Chief Engineer, Deputy Directors-General, Assistant Directors-General and Personal Assistants to the Director-General, Assistant to Chief Engineer, Chief Electrician, Assistants to Electrician, Officer in Charge of Wireless Station, Personal Assistants to Deputy Directors-General, Deputy Superintendents (Technical and Traffic)	3,58,249	
Office Establishment	2,43,882	
Temporary Establishment	3,963	
Allowances	1,58,688	
Apparatus and Plant	7,906	
Supplies and Services	141	
Contingencies	48,281	
	8,21,110	
Circle Offices—Postal and Telegraph Traffic and Railway Mail Service—		
Postmasters-General, Deputy Postmasters-General, Inspectors General of Railway Mail Service and Sorting, Assistant Postmasters General, Personal Assistants to Postmasters-General and Inspectors General, Railway Mail Service, Superintendents of Post Offices, Assistant Superintendents attached to the Office of Inspectors General and Inspectors attached to Offices of Postmasters-General and Inspectors General	7,85,971	
Office Establishment	11,91,022	
Temporary Establishment	33,269	
Allowances	3,51,804	
Apparatus and Plant	3,481	
Supplies and Services	5,36,198	
Contingencies	4,47,365	
	33,49,111	
Circle Offices - Telegraph Engineering—		
Directors, Telegraph Engineering, Personal Assistant to Directors	1,11,917	
Office Establishment	42,605	
Temporary Establishment	1,526	
Allowances	26,943	
Apparatus and Plant	1,214	
Contingencies	7,090	
	1,91,295	
Deduct:—		
Portion charged to Telegraph Lines and Buildings	(a) 3,66,392	
TOTAL CONTROL, Carried over		39,95,124

(a) See note (a), page 81.

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1920—*contd.*

	Amount.	Amount.
	₹	₹
Total Control, Brought forward		39,95,124
Office of Account and Audit:		
Accountant-General, Deputy and Assistant Accountants-General and Assistant Account officer	1,71,796	
Office Establishment	13,86,317	
Temporary Establishment	1,67,947	
Allowances	1,50,131	
Apparatus and Plant	1,602	
Supplies and Services	485	
Contingencies	78,810	
	19,57,088	
Deduct—		
Portion charged to Telegraph Lines and Buildings	*(a) 91,597*	
„ „ „ Postal Insurance Fund	*64,068*	
Indo-European Telegraph share of Account Establishment	*13,860*	
	1,69,525	
TOTAL OFFICE OF ACCOUNT AND AUDIT		17,87,563
Presidency and District Offices—Traffic:		
Supervision, Postal and Telegraph Traffic and Railway Mail Service—		
Superintendents, Probationary Superintendents, Assistant Superintendents and Inspectors	6,72,366	
Office Establishment	6,73,857	
Temporary Establishment	1,903	
Allowances	5,90,603	
Supplies and Services	572	
Contingencies	67,250	
	20,06,551	
Post Office and sorting and other charges—		
Presidency Postmasters	33,416	
Postmasters and Establishments	1,79,57,275	
Experimental and Temporary Establishments	3,53,011	
Allowances	43,58,676	
Supplies and Services	9,64,754	
Contingencies	19,19,189	
	2,55,86,331	
Telegraph Signal Offices—		
Superintendents	1,31,495	
Office Establishment	60,01,345	
Temporary Establishment	3,28,033	
Allowances	21,42,522	
Apparatus and Plant	10,51,599	
Contingencies	4,38,946	
Subsidy to Eastern Associated Cable Companies	93,311	
Gratuities and contributions	7,247	
	1,01,94,498	
Deduct—		
Portion charged to other Departments	*5,314*	
	1,01,89,184	
TOTAL PRESIDENCY AND DISTRICT OFFICES—TRAFFIC		3,77,82,066
Total Indian Postal and Telegraph Department, carried over		4,35,64,753

(*a*) See note (*a*), page 81.

No. 29—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1920—*contd.*

	Amount.	Amount.
	R	R
Total Indian Postal and Telegraph Department, Brought forward		4,35,64,753
Stores and Workshops Establishments:		
Superintendents, Assistant Superintendents and Apprentice Superintendents	44,138	
Office Establishment	1,81,736	
Temporary Establishment	188	
Allowances	42,928	
Apparatus and Plant	3,144	
Contingencies	4,75,710	
	7,47,844	
Deduct—		
Share of Repairs to Plant and Machinery	*2,139*	
Portion charged to Capital, Telegraph Lines and Buildings	*(a) 1,66,086*	
Workshop outturn	*(b) 82,077*	
Share of workshop contingencies chargeable to Machinery	*57,764*	
Percentage realized on stores issued to other Departments	*5,17,089*	
	8,25,155	
TOTAL STORES AND WORKSHOPS ESTABLISHMENTS		—77,311
Stationery and Printing		(c) 31,08,971
Conveyance of Mails:		
Subsidies for conveyance of Mails	23,99,418	
Road Establishment and charges	29,53,851	
Ferry and Boat Establishment and charges	33,558	
Gratuities to Masters of Ships	19,234	
Railway charges	28,37,157	
Aerial Mail Service between Bombay and Karachi	37,018	
TOTAL CONVEYANCE OF MAILS		82,80,236
Maintenance of Telegraph Lines:		
Superintendents and Assistant Superintendents	2,99,621	
Office Establishment	13,21,383	
Temporary Establishment	13,706	
Allowances	6,59,824	
Rewards to members of line staff	1,232	
Apparatus and Plant	1,273	
Contingencies	69,753	
Repairs to Lines	11,51,891	
„ to Radios	3,048	
„ to Buildings	737	
	35,22,468	
Deduct—		
Portion charged to Telegraph Lines and Buildings	*(d) 4,57,989*	
„ „ „ other Departments	*7,889*	
	4,65,878	
TOTAL MAINTENANCE OF TELEGRAPH LINES		30,56,590
Miscellaneous		(e)18,88,441
Capital Outlay in connection with the Telegraph Service—		
Telegraph Lines (Account No. 29-D)	71,88,577	
Apparatus and Plant („ „)	5,00,292	
Stores and other Suspense Accounts („ „)	—70,97,587	
Total Capital Outlay		5,91,282
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT, Carried over		6,04,12,962

(*a*) See note (*c*), page 81.
(*b*) Charged to Stores, Capital (item R14,42,008 in Account No. 29-D., page 78).
(*c*) Includes R10,09,286 representing cost of stationery, etc., supplied from Central Stores.
(*d*) See note (*a*), page 81.
(*e*) Includes R12,42,286 representing cost of postage stamps issued for Postal and Telegraph and Revenue purposes and Rs. 4,43,235 on account of cost of manufacturing Post card.

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1920—*contd.*

		Amount.	Amount.
		₹	₹
Total Indian Postal and Telegraph Department, Brought forward			6,04,12,962
INDO-EUROPEAN TELEGRAPH DEPARTMENT.			
CAPITAL :			
Telegraph Lines	(Account No. 29 F.)	—73,970	
Buildings	(„ „)	38,022	
Apparatus and Plant	(„ „)	16,022	
Stores and other Suspense Accounts	(„ „)	—7,53,285	
		—7,73,211	
REVENUE :			
General Charges	(Account No. 29 G.)	6,42,693	
Maintenance of Lines	(„ „)	5,25,845	
Maintenance of Cable	(„ „)	5,90,334	
Working and Maintenance of Signal Offices	(„ „)	13,28,623	
		30,87,495	
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT			23,14,284
TOTAL CHARGES IN INDIA			6,27,27,246
DITTO CONVERTED INTO £ at ₹15=£1		£	4,181,816
CHARGES IN ENGLAND.			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.		£	£
Payments under the Postal arrangement with the Lords of His Majesty's Treasury		45,788	
Absentee allowance		5,836	
Miscellaneous		968	
		52,592	
CAPITAL OUTLAY IN CONNECTION WITH THE TELEGRAPH SERVICE :—			
Stores for India	(Account No. 29 D.)	573,795	
			626,387
INDO-EUROPEAN TELEGRAPH DEPARTMENT.			
CAPITAL :			
Stores		(*a*) 45,293	
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line.		500	
	(Account No. 29 F.)	45,793	
REVENUE :			
Expenses of Constantinople Office		315	
Absentee allowances		2,469	
Contingencies		270	
	(Account No. 29 G.)	3,054	
		48,847	
Add—Payments in England taken in reduction of Receipts		—100,806	—51,959
TOTAL CHARGES IN ENGLAND		£	574,428
TOTAL CHARGES, POSTAL AND TELEGRAPH DEPARTMENT		£	4,756,244

(*a*) Includes £609 1*s.* 1*d.* moiety of cost of stores for Persian Gulf Rad'o Offices.

No. 29A.—DETAILED ACCOUNT of the POSTAGE and MESSAGE REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT.

	Amount.	Amount.
	ℝ	ℝ
Receipts:		
Postage realised in cash	16,00,699	
Gross sale of—		
Ordinary stamps	6,25,35,288	
Service stamps	94,79,854	
From other Postal and Telegraph Administrations	2,19,027	
State (bearing) Messages, etc.	81,99,566	
		8,20,34,434
Deduct:		
Refund of Postage realised in cash	*3,711*	
Payments to Indo-European Telegraph Department	*2,56,685*	
Net payments made by India in respect of correspondence and parcels exchanged between it and London	—45,818	
Net payments to Foreign and Colonial Administrations	*85,558*	
Payments to other Postal and Telegraph Administrations	*64,84,872*	
Civil Department share of ordinary stamps	*19,00,800*	
Refunds of overcharges and payment of late fees and express charges collected at the office of origin	*5,18,247*	*92,04,055*
NET POSTAGE AND MESSAGE REVENUE		7,28,30,379
Ditto converted into £ at R15 = £1	**£**	**4,855,358**

No. 29B.—DETAILED ACCOUNT of the MISCELLANEOUS REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT.

	Amount.	Amount.
	ℝ	ℝ
Receipts on account of Money Orders and British Postal Orders	97,82,027	
Rent of Wires and Instruments leased to Railways and Canals	31,42,071	
Rent of Telephones	13,51,435	
Fees and other receipts	8,93,731	
	1,51,69,264	
Deduct—Refund of fees and other receipts	*60,878*	
TOTAL MISCELLANEOUS REVENUE		1,51,08,386
Ditto converted into £ at R15 = £1	**£**	**1,007,226**

No. 29C.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH DEPARTMENT MESSAGE REVENUE.

	Amount.	Amount.
	ℝ	ℝ
Receipts from Indian Postal and Telegraph Department	2,56,685	
Cash collections in Gulf Section	28,34,368	
„ Persian Section	8,66,958	
		39,58,011
Total India converted into £ at R15 = £1		£ 263,867
Receipts in England:	£	
Message Revenue	3,786	
Deduct:		
Payments to other Administrations	*74,675*	£ - 70,889
NET MESSAGE REVENUE	£	192,978

No. 29D.—STATEMENT showing the CAPITAL COST of the INDIAN TELEGRAPH LINES, etc. defrayed from the REVENUES of INDIA to end of 1919-20.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	₹	₹	₹	₹	₹
Departmental, Railway and Canal	70,76,855	...	70,76,855	10,00,93,204	10,71,70,059
Under Agreement	1,10,804	...	1,10,804	42,31,280	43,42,084
Gilgit Lines	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	—56,745	—56,745
Telephone lines for the Coronation Durbar	...	...	...	33,581	33,581
Radio Telegraph Masts	918	...	918	6,01,054	6,01,972
TOTAL TELEGRAPH LINES (ACCOUNT No. 29 E.)	71,88,577	...	71,88,577	10,50,58,054	11,22,46,631
Telegraph Buildings:					
Signal Offices	...	4,78,807	4,78,807	1,12,33,656	1,17,12,463
Radio Offices	...	57,908	57,908	5,96,068	6,53,976
Quarters for Staff	...	78,778	78,778	40,303	1,19,081
Cable Houses and Tanks	...	...	...	52,300	52,300
Store Houses	...	51,889	51,889	8,70,389	9,22,278
Workshop Buildings	...	6,438	6,438	4,76,982	4,83,420
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	...	6,73,820	6,73,820	1,32,80,304	1,39,54,124
Apparatus and Plant:					
Equipment of Signal Offices	5,01,077	...	5,01,077	74,25,645	79,26,722
Miscellaneous	—785	...	—785	6,04,150	6,03,365
TOTAL APPARATUS AND PLANT	5,00,292	...	5,00,292	80,29,795	85,30,087
Payments to Marconi Co.	...	...	...	9,93,040	9,93,040
Payments to Automatic Telephone Co., London	...	...	...	1,01,952	1,01,952
Stores	14,42,008	...	14,42,008	71,24,445	85,66,453
Other Suspense Accounts	67,322	...	67,322	6,06,187	6,73,509
Exchange on Expenditure in England previous to 1887-88	...	...	...	24,09,440	24,09,440
Add—Less charged on account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5,589
TOTAL	15,09,330	...	15,09,330	1,01,45,661	1,16,54,991
TOTAL IMPERIAL	91,98,199	6,73,820	98,72,019	13,76,08,806	14,74,80,825
Deduct:					
Receipts on Capital Account, etc.	...	...	...	*6,66,869*	*6,66,869*
TOTAL CAPITAL, IMPERIAL	91,98,199	6,73,820	98,72,019	13,69,41,937	14,68,13,956
PROVINCIAL:					
Telegraph Lines	...	...	...	52,370	52,370
Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	91,98,199	6,73,820	98,72,019	13,69,94,307	14,68,66,326
Total converted into £ at ₹15=£1 £	**613,213**	**44,921**	**658,134**	**9,132,954**	**9,791,088**

No. 29E.—STATEMENT OF Outlay ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1919-20.

List of Lines Constructed.	Outlay during the year.
DEPARTMENTAL LINES.	₹
BURMA CIRCLE.	
Mandalay Division.	
Erecting two hinged terbular masts at Bhamo	1,550
Maymyo Division.	
Erecting an extra wire from Mandalay to Maymyo	—1,306
TOTAL BURMA CIRCLE	244
EASTERN CIRCLE.	
Calcutta West.	
Erecting four 200 lbs. per mile copper wires from Ghat Hooghly to Layabad	1,97,108
Erecting a telephone line of 200 lbs. per mile copper wires from Layabad Exchange to Adra	16,326
Calcutta East.	
Erecting four 200 lbs. per mile copper wires from Calcutta Exchange to B Cabin, Sealdah	4,054
Erecting four 200 lbs. per mile copper wires from B Cabin, Sealdah to Hooghly Ghat	30,454
TOTAL EASTERN CIRCLE	2,17,942
NORTHERN CIRCLE.	
Delhi Division.	
Erecting an extra iron wire from Agra to Aligarh	10,125
Erecting an iron wire from Delhi to Agra	—121
Erecting two copper wires from Simla to Rajpura Railway Station	—983
Erecting an extra copper wire from Agra to Tundla	4,197
Dismantling aerial cables and laying underground cable in Delhi	7,098
Erecting two copper wires from Northern Exchange to Kingsway	31,847
Erecting an iron wire from Delhi to Mussorie	51,927
Karachi Division.	
Erecting an extra copper wire from Karachi to Quetta	—30
Erecting an extra copper wire from Karachi to Samasatta	2,44,413
Erecting an extra copper wire from Quetta to Samasatta	1,79,761
Erecting an extra copper wire from Karachi to Jangshahi	19,894
	5,48,128
Carried over	2,48,186

List of Lines Constructed.	Outlay during the year.
	₹
Brought forward	2,48,186
	5,48,128
DEPARTMENTAL LINES—*contd.*	
NORTHERN CIRCLE—*contd.*	
Lahore Division.	
Erecting copper wire from Lahore to Wazirabad	—3,674
Erecting an iron wire from Lahore to Wazirabad	11,702
Erecting an extra iron wire from Lahore to Jaranwala	—408
Erecting an extra iron wire from Lahore to Multan	—135
Erecting two copper wires from Lahore to Samasatta	2,30,658
Erecting an iron wire from Lahore to Bhatinda	—75
Erecting a wire from Lahore to Jullundur	19,334
Reconstructing telegraph line from Lahore to Amritsar	2,84,690
Lucknow Division.	
Erecting an extra iron wire from Allahabad to Cawnpore	27,355
Erecting an extra iron wire from Nainital to Ranikhet	3,341
Erecting a copper wire from Allahabad to Tundla	97,927
Laying underground cables in Nainital	1,710
Rawalpindi Division.	
Erecting a 450 lbs. iron wire from Wazirabad to Sargodha	—384
Erecting an iron wire from Wazirabad to Sialkot	5,710
Erecting an iron wire from Thull to Parachinar	15,150
Erecting two copper wires from Rawalpindi to Peshawar	60,398
Erecting an iron wire from Multan to Dayakhan	39,946
Erecting an iron wire from Murree to Nathiagalli	31,746
TOTAL NORTHERN CIRCLE	13,73,119
SOUTHERN CIRCLE.	
Bangalore Division.	
Erecting Telephone lines at Bellary	11,072
	11,072
Carried over	16,21,305

No. 29E.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL, RAILWAY and CANAL, ETC.) LINES, constructed during the year 1919-20—*contd.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	₹
Brought forward .	16,21,305
	11,072
DEPARTMENTAL LINES—*contd.*	
SOUTHERN CIRCLE—*contd.*	
Trichinopoly Division.	
Erecting two extra wires from Sharanur to Calicut	25,112
Erecting one 600 lbs. per mile wire from Jalarpet to Ootacamund	17
Erecting an extra wire from St. Thomas Mount to Madura	85,251
TOTAL SOUTHERN CIRCLE .	1,21,452
WESTERN CIRCLE.	
Bombay Division.	
Erecting an iron wire from Bombay to Belgaum .	89,747
Nagpur Division.	
Erecting an iron wire from Piparia to Panchmari .	8,796
Erecting an iron wire from Jubbulpore to Saugor .	35,439
Erecting an iron wire from Nagpur to Raipur .	40,999
TOTAL WESTERN CIRCLE .	1,74,981
TOTAL DEPARTMENTAL LINES .	19,17,738
COMBINED OFFICE LINES.	
Combined Office Lines, Burma Circle . .	25,973
Do. do., Eastern „ . .	59,247
Do. do., Northern „ . .	13,274
Do. do., Southern „ . .	1,863
Do. do., Western „ . .	25,406
TOTAL COMBINED OFFICE LINES .	(a)1,25,763
DEPARTMENTAL LINES including COMBINED OFFICE LINES .	20,43,501
Other Items	(b)26,12,540
TOTAL .	46,56,041
Add—Share of Establishment	(c)6,98,409
„ Store contingencies . . .	(d)1,26,973
TOTAL DEPARTMENTAL LINES including RADIO AND COMBINED OFFICE LINES .	54,81,423
Total converted into £ at R15 = £1 £ .	365,428
Carried over .	54,81,423

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	₹
Brought forward .	54,81,423
RAILWAY LINES.	
EASTERN CIRCLE.	
Calcutta West Division.	
Erecting train control wire from Sitarampur to Jhaja	—151
Constructing a line with ore wire from Amda to Jamda *via* Chaibassa	39,785
Erecting a copper wire and one 450 lbs. iron wire from Adra to Sini	—139
Constructing a line of Assam Bengal posts with one wire or Bengal Nagpur Railway from onlajori to Rairangpur	3,606
Constructing a line of Assam Bengal ports from Pamposh to Raipura	6,431
Erecting iron wire from Anava to Kavagali .	6,291
Dacca Division.	
Erecting an extra wire from Mymensingh to Bhairab	45,383
TOTAL EASTERN CIRCLE .	1,01,209
NORTHERN CIRCLE.	
Karachi Division.	
Erecting two copper wires 200 lbs. per mile for North-Western Railway from Quetta to Sibi.	62,921
Erecting two copper wires 200 lbs. per mile for North Western Railway, from Quetta to Chaman	50,861
Erecting two copper wires 200 lbs. per mile for North Western Railway, from Karachi to Kotri .	7,988
Extending the line of N.-W. Railway, from Jassak to Goragheh	27,467
Lahore Division.	
Erecting two copper wires for North-Western Railway from Lahore to Samasata	1,68,316
Rawalpindi Division.	
Erecting two copper wires for North-Western Railway from Rawalpindi to Kohat . . .	68,113
Erecting an iron wire from Marala to Sambrial .	—1,790
Erecting Railway Control wire from Rawalpindi to Peshawar	77,083
TOTAL NORTHERN CIRCLE .	4,60,959
	5,62,168
Carried over .	54,81,423

(a) Includes Rs. 94 280 (cash Rs. 14,901 and stores Rs. 79,379) on account of Guaranteed Combined Offices
(b) Includes 798 on account of Radio lines.
(c) *See* note (a), page 81.
(d) (c) „ 81.

No. 29E.—STATEMENT of Outlay on Indian Telegraph Department (Departmental, Railway and Canal, etc.) Lines, constructed during the year 1919-20—*contd.*

List of Lines Constructed.	Outlay during the year.
	₹
Brought forward .	54,81,423
	5,62,168
RAILWAY LINES—*contd.*	
SOUTHERN CIRCLE.	
Bangalore Division.	
Constructing a telegraph line for the Jarikere Yedahalli Tramway from Jarikere to Narasingha Rajpura	752
Madras Division.	
Erecting a metallic Telephone Circuit from Bitragunta to Bezwada	86,977
Erecting two copper wires for Madras and Southern Mahratta Railway from Madras to Bitragunta .	85,491
Total Southern Circle .	1,73,220
WESTERN CIRCLE.	
Ajmer Division.	
Constructing a line from Gwalior to Sipri . .	14,260
Constructing a telegraph line from Savarkundla to Dungar Mahuva	30,912
Nagpur Division.	
Erecting two copper wires from Itarsi to Hardwa .	29,659
Erecting two copper wires for Great Indian Peninsula Railway from Bhusawal to Badwra .	79,935
Total Western Circle .	1,54,766
Total .	8,90,154
Other items	3,82,229
Add—Share of Establishment	(a)1,90,857
„ Store contingencies . . .	(c)34,678
Total Railway Lines .	14,97,918
Total converted into £ at R15=£1 . £	99,861
CANAL LINES.	
BURMA CIRCLE.	
Mandalay Division.	
Erecting a canal telephone line and dismantling the line from Moksegyan to Wetlet and Munkkyo	1,745
Rangoon Division.	
Constructing a canal telephone line for the Government of Burma along the Pegu Sittang Canal from Minywa to Abya and Waw to Sinchedaing *Vid* Zweleat	12,301
Total Burma Circle .	14,046
	14,046
Carried over .	69,79,341

List of Lines Constructed.	Outlay during the year.
	₹
Brought forward .	69,79,341
	14,046
CANAL LINES—*contd.*	
NORTHERN CIRCLE.	
Lahore Division.	
Dismantling and erecting telephone lines along Lower Bari Doab Canal	4,679
Dismantling and erecting lines along Lower Chenab Canal from Khajawani to Bhandanwala . .	—12
Karachi Division.	
Construction of additional telegraph line on Dod and Nasrat Canal from Bhandi to 63rd circle . .	40,568
Erecting a telegraph line along Fuleli Canal from Alipur Regulator to Triple sluice . . .	12,869
Rawalpindi Division.	
Constructing a Telephone line for Lower Jhelum Canal from Head Masson to Shalijiwani . .	—168
Remodelling the telephone and telegraph system in Upper and Lower Swat Canals	25,051
Constructing a telegraph line along Upper Jhelum Canal from Mangla to Tangrat . . .	1,598
Constructing a telegraph line along Upper Jhelum Canal from Karariwala to Baikanwalla . .	2,483
Total Northern Circle .	87,068
WESTERN CIRCLE.	
Nagpur Division.	
Extension to the Tandala Canal telephone system and connections to Jamgaon Inspection Bungalow and Westeweir from Salad to Chanda . . .	15,968
Extension to the Mohanalli Canal telephone system and connection to Maraw Salli Banglow and three connections at Raipur from Kundapura to Kanki and Raipur	14,736
Extension to the Wangonga Canal telephone system from Barbaspur and Damgarwalla and Koosmi to Kattori and Sarathi Reservoir . . .	28,646
Total Western Circle .	59,350
Other items	17,625
Add—Share of Establishment	(a)26,712
„ Store contingencies . . .	(a)4,435
Total Canal Lines .	(b) 2,09,236
Total converted into £ at ₹ 15=£1 . £	13,949
Grand total Departmental, Radio, Combined Office, Railway and Canal Lines . .	71,88,577
Total converted into £ at R15=£1 . £	479,238

(a) Share of Establishment, Departmental Lines including Radio and Combined Office Lines ₹6,98,409
Ditto Railway Lines 1,90,857
Ditto Canal Lines 26,712
9,15,978

(b) Includes ₹1,10,804 on account of Lines under agreement.

(c) Store Contingencies, Departmental Lines including Radio and combined office Lines . ₹1,26,973
Ditto Railway Lines 34,678
Ditto Canal Lines 4,435
1,66,086

No. 29F.—STATEMENT showing the CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES, ETC., defrayed from the REVENUES of INDIA to end of 1919-20.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	₹	₹	₹	₹	₹
PERSIAN GULF SECTION:					
Telegraph Lines	33,345	...	33,345	26,41,206	26,74,551
Jask Wireless	...	...	...	17,830	17,830
Telegraph Cables	...	...	...	85,47,316	85,47,316
	33,345	...	33,345	1,12,06,352	1,12,39,697
Telegraph Buildings:					
Signal Offices including Radio Offices	19,923	...	19,923	8,70,761	8,90,684
Quarters for Staff	...	...	...	63,095	63,095
Cable Houses and Tanks	...	...	...	12,365	12,365
Store Houses	18,099	...	18,099	33,179	51,278
	38,022	...	38,022	9,79,400	10,17,422
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Equipment of signal offices	...	...	...	13,997	13,997
" " —Miscellaneous	13,942	...	13,942	40,652	54,594
" " —Radio Offices	1,925	...	1,925	1,00,140	1,02,065
Stores	3,72,067	...	3,72,067	10,40,451	14,12,518
Other Suspense Accounts	—4,03,826	...	—4,03,826	—1,40,231	—5,44,057
Exchange on expenditure in England prior to 1887-88	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418	418
	—15,892	...	—15,892	15,28,445	15,12,553
Deduct—					
Receipts on Capital Account	...	...	...	*56,006*	*56,006*
TOTAL PERSIAN GULF SECTION	55,475	...	55,475	1,36,58,191	1,37,13,666
PERSIAN SECTION:					
Telegraph Lines	—1,05,065	...	—1,05,065	44,07,373	43,02,308
Repayment of loan in England on account of reconstruction of Arabistan Line	7,500	...	7,500	30,450	37,950
	—97,565	...	—97,565	44,37,823	43,40,258
Deduct—Contribution from British Exchequer on account of reconstruction of Arabistan Line and Robat-Siestan Line.	*2,250*	...	*2,250*	*2,17,995*	*2,20,245*
	—99,815	...	—99,815	42,19,828	41,20,013
Telegraph Buildings:					
Signal Offices	...	...	...	89,027	89,027
Quarters for Staff	...	...	...	2,58,250	2,58,250
Store Houses	...	...	...	694	694
	...	...	...	3,47,971	3,47,971
Other Suspense Accounts	—42,126	...	—42,126	58,933	16,807
Subsidies and Political Charges	...	...	...	70,918	70,918
Exchange on all expenditure in England prior to 1887-88	...	...	...	21,560	21,560
Apparatus and Plant—					
Miscellaneous	155	...	155	6,555	6,710
Deduct—Receipts on Capital Account	...	...	...	*4,100*	*4,100*
TOTAL PERSIAN SECTION	—1,41,786	...	—1,41,786	47,21,665	45,79,879
TURKISH LINE	...	...	...	1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	—86,311	...	—86,311	1,85,43,846	1,84,57,535
Ditto converted into £ at R15=£1 £	—5,754	...	—5,754	1,236,256	1,230,502

No. 29G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
PERSIAN GULF SECTION:	₹	₹	₹	₹	₹
London Office, including Constantinople Office	5,693	...	...	...	5,693
Gazetted Officers:					
Direction and Divisional Supervision—Engineering	83,091	20,666	...	...	1,03,757
Stores, Workshop and Electrician	9,550	...	56,981	8,340	74,871
Traffic Office	...	...	...	8,774	8,774
Office Establishments:					
Direction	10,473	...	...	...	10,473
Divisional and Circle Office	...	686	...	...	686
Account and Audit (including Check Office)	9,000	...	...	15,580	24,580
Stores, Workshops, Electrician and Cable Steamer	7,193	...	...	490	7,683
Medical and Radio Office	9,997	...	...	1,694	11,691
Subordinates:					
Engine drivers, Boatmen, Native doctors and establishment for Telegraph Gazettes	...	...	...	4,741	4,741
Telegraph Masters, Signallers, etc.	...	3,190	...	2,25,586	2,28,776
Cable and cable Steamer Establishments	...	...	41,402	...	41,402
Line and Signal Office Establishment	...	32,126	...	40,171	72,297
Local Escorts Establishment	...	6,877	...	...	6,877
Temporary Establishment	...	2,085	699	21,697	24,481
Total Salaries	1,34,997	65,630	99,082	3,27,073	6,26,782
Furlough Allowances, etc., paid in England	12,788	...	...	...	12,788
Allowances for other localities	28,617	23,107	15,946	2,36,399	3,10,069
Travelling Allowances	2,633	7,020	2,421	10,837	22,911
Total Salaries and Establishment	1,79,035	1,01,757	1,17,449	5,74,309	9,72,550
Deduct—Portion charged to Works	*2,168*	*2,168*	...	...	*4,336*
Net charge to Revenue	1,76,867	99,589	1,17,449	5,74,309	9,68,214
Apparatus and Plant	...	...	...	19,136	19,136
Rewards from passing Examination in languages	680	...	...	...	680
Payments to Postal Department for working combined offices	...	...	...	2,311	2,311
Stationery and Printing	20,573	...	...	...	20,573
Repairs to Lines, Buildings and Cables, etc.	...	43,346	3,04,235	14,273	3,61,854
Rent of Offices	...	...	...	...	...
Coal and other Stores for Cable Steamer, including repairs, etc.	...	...	1,26,731	...	1,26,731
Provision for Crew	...	...	35,810	...	35,810
Store-keeping	4,714	...	...	...	4,714
Office Contingencies	17,642	21,618	2,647	1,50,949	1,92,856
Rental—Robat to Nok-kondi Line	7,304	...	...	...	7,304
Repairs to Harbour frontage and pier	...	...	2,607	...	2,607
Passage Money to England	...	...	855	1,044	1,899
Total	2,27,780	1,64,553	5,90,334	7,62,022	17,44,689
Subsidies to Chiefs	36,427	...	...	...	36,427
TOTAL PERSIAN GULF SECTION	2,64,207	1,64,553	5,90,334	7,62,022	17,81,116
PERSIAN SECTION:					
London Office	5,415	...	...	...	5,415
Gazetted Officers:					
Direction and Divisional Supervision—Engineering	75,355	244	...	...	75,599
Medical Officers	15,327	...	...	...	15,327
Stores, Workshop and Electrician	100	...	...	...	100
Office Establishments:					
Direction	9,411	...	...	...	9,411
Divisional and Circle Office	...	673	...	...	673
Account and Audit (including Check Office)	4,500	...	...	...	4,500
Stores, Workshops, Electrician and Cable Steamer	326	...	...	...	326
Medical and Radio Office	5,819	...	...	...	5,819
Carried over	1,16,253	917	...	...	1,17,170
	2,64,207	1,64,553	5,90,334	7,62,022	17,81,116

No. 29G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT—*contd.*

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	₹	₹	₹	₹	₹
Brought forward . {	2,f4,207	1,64,553	5,90,334	7,62,022	17,81,116
	1,16,253	917	...	...	1,17,170
PERSIAN SECTION—*contd.*					
Subordinates:					
Workshop Foremen and Instrument Testor . . .	...	...	...	4,550	4,550
Inspectors	...	31,184	...	...	31,184
Telegraph Masters, Signallers, etc.	...	7,434	...	77,965	85,399
Line and Signal Office Establishment	...	23,414	...	11,957	35,371
Temporary Establishment	...	369	...	25,340	25,709
Total Salaries .	1,16,253	63,318	...	1,19,812	2,99,383
Furlough Allowances, etc., paid in England . . .	21,305	...	...	...	21,305
Allowances for other localities	1,23,745	1,25,364	...	2,31,815	4,80,924
Travelling Allowances	15,545	85,309	...	35,710	1,36,564
Total Salaries and Establishment .	2,76,848	2,73,991	...	3,87,337	9,38,176
Deduct—Portion charged to Works	—6,631	—6,631	...	...	—13,262
„ „ „ other Departments . .	...	...	...	877	877
Net charge to Revenue .	2,83,479	2,80,622	...	3,86,460	9,50,561
Apparatus and Plant	1,241	2,268	...	58,779	62,288
Stationery and Printing	37,130	...	...	...	37,130
Repairs to Lines and Buildings	7,869	70,390	...	22,865	1,01,124
Office Contingencies	13,165	8,012	...	98,497	1,19,974
Store-keeping	3,366	...	...	...	3,366
Contribution towards maintenance of a Recreation Institute at Teheran	...	...	...	600	600
Rental—Central Persia Telegraph line	56,286	...	...	...	56,286
Recoupment to officers for losses through highway robbery	—35,688	...	...	...	—35,688
Payment of Jask Royalty	56,539	...	...	...	56,539
TOTAL PERSIAN SECTION .	4,23,687	3,61,292	...	5,67,201	13,52,180
GRAND TOTAL .	6,87,894	5,25,845	5,90,334	13,29,223	31,33,296
Deduct—Outlay in England .	45,201	...	...	600	45,801
Outlay in India .	6,42,693	5,25,845	5,90,334	13,28,623	30,87,495
Outlay in India converted into £ at R15=£1 £	42,846	35,056	39,356	88,575	2,05,833
Charged in England . . . £	3,014	...	...	40	3,054
TOTAL £	45,860	35,056	39,356	88,615	2,08,887

No. 30.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1920.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
Percentage chargeable on the coinage of new rupees	32,13,695	42,74,873	74,88,568	
Fees for coining Dollars, etc.	...	2,45,650	2,45,650	
Other Gain on Silver Coinage Operations	82,969	50,058	1,33,027	
Profit on circulation of Nickel coins	..	1,71,41,867	1,71,41,867	
Profit on circulation of Bronze and Copper coins	14,09,847	...	14,09,847	
Assay fees	3,776	39,028	42,804	
Miscellaneous Receipts	1,02,330	2,34,430	3,36,760	
TOTAL INDIA	48,12,617	2,19,85,906	2,67,98,523	
Total Receipts under the head "Mint" in India converted into £ at ₹15= 1£				1,786,568
RECEIPTS IN ENGLAND— Proceeds of sale of Indian coins sent Home for assay			£	59
TOTAL RECEIPTS UNDER THE HEAD "MINT"			£	1,786,627

CHARGES.	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
ESTABLISHMENT AND CONTINGENCIES :—				
Direction and Establishment	74,366	96,259	1,70,625	
Bullion Establishment	21,353	75,806	97,159	
Operative Establishment	6,60,731	4,66,028	11,26,759	
Assay Establishment	67,503	49,409	1,16,912	
Office expenses and miscellaneous	2,48,628	3,31,830	5,80,458	
LOSS ON COINAGE :—				
Loss on recoining Gold	...	2,52,453	2,52,453	
Loss of weight in coining Silver	4,86,434	2,841	4,89,275	
Loss on recoining old Coins	64,306	47,673	1,11,979	
Cost of Copper alloy	45,578	95,553	1,41,131	
Value of Copper, Tin etc. for contingent purposes, etc.	15,235	3,012	18,247	
PURCHASE OF LOCAL STORES :—				
Purchase of Local Stores	5,59,981	6,01,905	11,61,886	
Purchase of Gold and Silver for Medals	...	13,890	13,890	
TOTAL INDIA	22,44,115	20,36,659	42,80,774	
Total India converted into £ at ₹15=£1			£	285,385
CHARGES IN ENGLAND—			£	
Cost of assay of Indian coins and miscellaneous expenditure			196	
Stores for India			57,158	57,354
TOTAL CHARGES UNDER THE HEAD "MINT"			£	342,739

	Calcutta.	Bombay.	TOTAL.
Charges on account of the Mint falling under other Heads of Service, *viz.* :—	₹	₹	₹
Pensions and Gratuities to Mint Servants	12,260	5,485	17,745
Value of Stationery supplied	12,368	885	13,253
Value of Printing executed by Government Press	4,984	395	5,379
Note.—This does not include Absentee and Pension Allowances in England.			
	29,612	6,765	36,377
Estimated value of Mint Buildings on 31st March 1920	21,08,998	15,27,877	36,36,875

No. 31.—Statement showing Coinage Operations at the Indian Mints, during the Year 1919-20.

	Calcutta.		Bombay.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
		Rs.		Rs.		Rs.
Silver.						
Rupees	161,500,000	16,15,00,000	204,706,854	20,47,06,854	366,206,854	36,62,06,854
Half Rupees	...	...	8,958,133	44,79,067	8,958,133	44,79,067
Quarter Rupees	26,135,346	65,33,837	...	...	26,135,346	65,33,837
Straits 20 Cents, 400 fine	...	...	2,500,009	5,03,396 (a)	2,500,009	5,03,396
Do. 10 do. 400 fine	...	...	13,200,137	13,31,356 (a)	13,200,137	13,31,356
Do. 5 do. 400 fine	...	...	10,789,155	5,42,818 (a)	10,789,155	5,42,818
Ceylon 50 do. 550 fine	...	...	750,005	2,24,662 (a)	750,005	2,24,662
Do. 25 do. 550 fine	...	...	1,400,007	2,10,393 (a)	1,400,007	2,10,393
Do. 10 do. 550 fine	...	...	750,008	45,373 (a)	750,008	45,373
Nickel.						
Eight anna	2,979,980	14,89,990	1,400,000	7,00,000	4,379,980	21,89,990
Four anna	18,632,006	46,58,002	7,672,000	19,18,000	26,304,006	65,76,002
Two anna	68,672,000	85,84,000	...	...	68,672,000	85,84,000
One anna	...	...	122,794,534	76,74,658	122,794,534	76,74,658
Bronze.						
Single Pice	171,097,600	26,73,400	...	...	171,097,600	26,73,400
Half-Pice	11,161,600	87,200	...	...	11,161,600	87,200
Pie-Pieces	17,472,000	91,000	...	...	17,472,000	91,000
Straits Settlements Cents	31,595,000	4,44,687	...	...	31,595,000	4,44,687
Copper.						
Amman Cash for Puddokotai Durbar	800,000	2,500	...	...	800,000	2,500
	510,045,532	18,60,64,616	374,920,842	22,23,36,577	884,966,374	40,84,01,193

(a) These figures represent the outturn value of the Cents in standard tolas.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1919-20.

Section D—Civil Departments.

Revenue, £2,263,715. Expenditure, £25,812,801.

Major Heads.	No. of Accounts.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
General Administration.	32	Expenditure	88	...	...	2,607,579
„	32A	Details of Charges under Secretariats	89	650,003	...	...
„	32B	„ „ Tour Charges	90	59,385	...	...
„	32C	Net Receipts in the Paper Currency Department	91	2,330,258	...	...
Law and Justice	33A	Receipts	92	...	911,387	...
„	33B	Expenditure	93	...	...	5,285,064
„	33C	Details of Charges under High Courts, etc.	94	393,471	...	...
„	33D	„ „ Civil and Sessions Courts	94	1,605,778	...	...
„	33E	„ „ Criminal Courts	94	1,307,878	...	...
„	33F	„ „ Jails	95	1,390,242	...	...
„	33G	„ „ Convict Charges	95	155,307	...	...
Police	34A	Receipts	95	...	232,273	...
„	34B	Expenditure	96	...	...	6,850,104
Ports and Pilotage	35A	Receipts	97	...	139,529	...
„	35B	Expenditure	97	...	...	308,688
Education	36A	Receipts	99	...	823,995	...
„	36B	Expenditure	99	...	...	4,573,481
Ecclesiastical	37	Expenditure	100	...	...	134,447
Medical	38A	Receipts	101	...	114,694	...
„	38B	Expenditure	101	...	...	1,340,803
Sanitation	38C	Receipts	102	...	46,522	...
„	38D	Expenditure	102	...	...	805,661
Political	39	Expenditure	103	...	...	2,123,818
Agriculture	40A	Receipts	104	...	190,340	...
„	40B	Expenditure	104	...	...	930,173
Scientific and Miscellaneous Departments	40C	Receipts	104	...	804,975	...
„	40D	Expenditure	106	...	...	852,983
„	40E	Details of Survey Charges	106	161,795	...	...
			Total		2,263,715	25,812,801

No. 32.—ACCOUNT of CHARGES OF GENERAL ADMINISTRATION for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of Governor-General	2,50,800	...	...	...	...	...	...	...	...	...	...	2,50,800	
Salaries of Governors	...	...	1,10,525	1,20,000	1,20,000	...	...	...	...	...	...	3,50,525	
" of Lieutenant-Governors	...	...	...	...	...	1,00,000	1,05,465	1,00,000	1,00,000	...	...	4,05,465	
" of Chief Commissioners	(a)83,079	50,225	...	...	...	...	...	...	...	62,000	60,000	2,55,304	
" of Commissioner in Sind, including Salary, Establishments, etc.	...	...	...	2,28,554	...	...	...	...	...	...	...	2,28,554	
Sumptuary allowance of Governor-General, Governors, Lieutenant-Governors, and Chief Commissioners	20,725	5,850	30,000	1,02,052	35,500	6,000	6,000	6,000	6,000	6,000	6,000	2,29,627	
Staff and Household Charges	4,01,148	41,586	2,61,614	3,82,526	3,54,790	96,084	66,973	47,622	54,141	35,963	30,728	17,73,205	
Expenditure from Contract Allowance	1,31,710	...	97,500	1,00,696	1,02,616	22,473	19,376	14,490	18,732	13,092	10,252	5,30,937	
													40,24,417
Executive Council	5,56,532	...	2,42,672	2,09,549	2,29,326	...	...	...	2,15,514	...	...	14,53,593	
Legislative Council	1,80,693	...	23,098	16,143	1,22,826	53,819	9,098	30,514	17,695	13,161	9,344	4,76,391	
Military Secretaries: Salaries, Establishment, etc.	5,66,591	18,621	...	...	...	...	...	...	...	...	...	5,85,212	
Public Works Secretary: Salaries, Establishment, etc.	3,90,105	...	...	...	...	...	...	...	...	...	...	3,90,105	
Secretariats: Salaries, Establishment, and Contingencies (as per Details in Account No. 32A)	38,65,122	1,61,117	7,71,484	9,55,200	9,86,435	6,35,579	5,13,912	7,50,237	5,08,954	3,81,447	2,20,563	97,50,450	
Tour Expenses (as per Details in Account No. 32B)	3,34,225	16,862	84,862	1,08,879	77,594	94,407	45,860	42,129	48,581	20,382	16,987	8,90,768	
Salaries, Establishment, and Contingencies of:													1,35,46,179
Board of Revenue	...	...	2,07,623	...	1,51,587	3,06,256	...	...	1,21,933	..	..	7,87,299	
Financial Commissioner	...	1,08,940	...	...	...	...	2,41,335	1,96,688	...	48,284	...	5,95,247	
Inspector General of Stamps, Registration and Excise, etc.	...	...	...	...	...	...	...	...	34,066	38,803	41,937	1,14,806	
Commissioners: Salaries, Establishments, etc.	...	...	...	2,71,336	4,59,421	6,74,673	3,53,412	5,39,784	3,72,814	3,29,939	1,52,249	31,53,629	
Salaries, Establishment, and Contingencies of:													46,51,080
Comptroller General, Accountants General, etc.	6,84,397	...	5,47,861	6,36,515	6,64,405	5,41,826	4,71,580	6,88,700	3,66,871	2,98,860	2,11,192	51,12,207	
Paper Currency Department (*vide* Account No. 32C)	6,57,928	...	1,10,769	5,67,632	...	84,933	90,975	1,44,964	...	...	...	16,57,201	
Allowances to Presidency Banks	5,18,854	...	44,345	1,57,080	...	...	...	...	...	...	...	7,20,279	
General Establishment of Local Funds (including Wards Establishment)	...	...	...	59,532	...	...	..	...	...	...	...	59,532	
Director of Land Records and Agriculture	...	...	...	...	...	...	...	...	...	...	50,476	50,476	
													76,00,295
TOTAL CHARGES IN INDIA . R	86,41,909	4,02,701	25,32,983	39,15,694	38,04,560	26,16,050	19,23,686	25,61,128	18,65,301	12,47,931	8,09,728	2,98,21,971	2,98,21,971
Total India converted into £ at R15–£1 .												£	1,988,131
CHARGES IN ENGLAND:													
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretaries of State, Members of the Council of India, etc.												282,776	
Auditor and Assistants, under the Government of India Act, 1915, s. 27												12,392	
Store Department: Wages of artificers and labourers, etc.												48,851	
Expenditure in connection with the Department for Indian Students, etc.												4,749	
Law Charges												2,362	
Bank of England and Bank of Ireland for management of debt												60,032	
Postage to India												1,028	
Telegrams to India												12,981	
Books and Newspapers supplied to India, not invoiced as Stores												683	
Visit to India of the Secretary of State												—19	
Additions to India Office Buildings												1,095	
Passage of Members of the staffs of the Governors of Madras and Bombay												311	
Paper Currency Department:													
Charge for the custody of Gold held by the Bank of England												18	
Office Contingencies												22,405	
National Health Insurance and National Unemployment Insurance												553	
Contribution to Reuter's Supplementary News Service												120	
Expenditure in connection with the proposed new Industries Department in India												1,165	
Advances to Civil Officers studying Law												328	
Expenditure in connection with the Labour Conference at Washington												530	
Trade Commissioner's Office in London in connection with the Commerce and Industry Department												6,481	
Freight and charges on motor cars for Government use												781	
Expenditure in connection with the Peace Conference												1,056	
Passage of officers on appointment to the Finance Department and miscellaneous expenditure												432	
Expenditure in connection with the India Reforms Bill												6,287	
Stores for India:												467,387	
Currency Notes, etc.												152,061	
TOTAL CHARGES IN ENGLAND												£	619,448
TOTAL GENERAL ADMINISTRATION CHARGES													2,607,579

(a) Includes Rs. 47,045 on account of Salaries, Establishments etc., of the Chief Commissioners, Delhi Province and Ajmer-Merwara.

No. 32A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS AND CONTINGENCIES for the Year ended 31st March 1920.

	₹	₹
INDIA, GENERAL.		
Secretariats:		
Legislative Department	3,04,570	
Finance Department (Ordinary)	5,37,095	
Do. do. (Military)	1,38,279	
Home Department	7,43,734	
Foreign and Political Department	8,89,287	
Revenue and Agricultural Department	2,64,963	
Commerce and Industry Department	5,45,192	
Education Department	3,11,599	
Translator's Department	6,675	
Officer in charge of the Records of the Government of India	73,728	
		38,65,122
NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		1,61,117
MADRAS.		
Secretaries to Government:		
Chief Secretariat	2,44,242	
Translator's Department	48,203	
Revenue Department	2,07,324	
Local, Municipal, Educational and Legislative Departments	1,38,843	
Home Department	1,25,581	
Charges common to all Departments	7,291	
		7,71,484
BOMBAY.		
Secretaries to Government:		
Political, Secret, etc., Departments	3,52,449	
Revenue and Financial Departments	2,65,108	
Separate Department	55,059	
Translator's Department	62,016	
General, Educational, Marine, and Ecclesiastical Departments	1,63,788	
Secretariat Record Office	38,271	
Legal Department	38,509	
		9,55,200
BENGAL.		
Secretaries to Government:		
Political, Appointment and Judicial Departments	3,17,103	
Revenue Department	1,32,777	
General Department	1,53,034	
Financial and Municipal Departments	1,95,989	
Marine Department	9,632	
Translator's Department	23,084	
Librarian's Department	8,263	
Allowance and Contingent Charges	(a) 1,46,553	
		9,86,435
UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		6,35,579
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		5,13,912
BURMA.		
Secretaries to Government:		
Public Department	5,65,649	
Legal Department	20,272	
Translator's Department	36,813	
Allowance and Contingent Charges	(a) 1,27,503	
		7,50,237
BIHAR AND ORISSA.		
Secretaries to Government:		
Political, Appointment and Judicial Departments	1,29,668	
Revenue and General Departments	88,982	
Financial and Municipal Departments	1,45,733	
Translator's Department	16,070	
Allowance and Contingent charges	(a) 1,28,501	
		5,08,954
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	3,77,184	
Oriental Translator	4,263	
		3,81,447
ASSAM.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		2,20,563
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT No. 32 . ₹		97,50,050
Total India converted into £ at ₹15=£1 . £		**650,003**

(a) Charges common to Several Departments.

No. 32B.—DETAILED ACCOUNT of TOUR EXPENSES for the Year ended 31st March 1920.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	£	₹	£
Maintenance and Repairs of Camp Equipment, etc. . .	29,206	2,550	3,987	6,380	6,398	17,017	8,796	5,012	1,557	3,461	1,497	85,861
Railway freight on tents, heavy goods, horses, etc. . .	16,117	313	3,021	4,270	2,864	2,540	1,784	2,684	622	2,697	761	37,679
Carriage of goods, and cost of special trains for the conveyance of heavy goods and stable, etc. .	3,785	...	5,470	4,945	10,571	2,462	741	87	...	722	1,306	30,089
Reserved accommodation for members of the families of the Governor General and Governors .	...	...	378	916	...	...	...	...	...	...	...	1,294
Cart and coolie hire on tour . .	16,442	3,454	7,551	1,714	3,191	9,335	5,156	1,422	8,342	2,226	1,901	60,734
Cart and coolie hire during transfer, between Government Houses . .	9,692	...	5,570	6,087	3,757	1,624	1,061	48	507	490	...	28,836
Saddle horses and carriages on tour .	9,091	...	...	970	5,411	1,384	...	428	...	...	1,676	18,960
Payments and presents for services rendered on tour . .	13,538	788	2,002	1,245	2,899	1,940	1,827	428	1,083	386	1,904	28,040
Railway fares and carriage of household while on tour .	14,328	...	8,006	12,636	2,705	1,976	3,866	1,099	5,835	698	1,407	52,556
Railway fares and carriage of household while in transit between Government Houses . .	5,092	...	2,906	14,473	6,242	1,288	805	603	10	403	...	31,822
Keep of Elephants .	...	5,071	...	...	...	...	1,859	...	...	2,108	...	9,038
Miscellaneous . .	...	790	...	...	...	...	...	...	...	...	...	790
	1,17,291	12,972	38,891	53,636	44,038	39,566	25,895	11,811	17,956	13,191	10,452	3,85,699
Special Trains and Steamers and haulage of saloon carriages	2,16,934	3,890	45,971	55,243	33,556	54,841	19,965	30,318	30,625	7,191	6,535	5,05,069
TOTAL TOUR EXPENSES AS IN ACCOUNT No. 32 . . ₹	3,34,225	16,862	84,862	1,08,879	77,594	94,407	45,860	42,129	48,581	20,382	16,987	8,90,768
											Total India converted into £ at ₹15=£1	£ 59,385

No. 32C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the year ended 31st March 1920.

	₹	₹
RECEIPTS.		
Interest realized in India in the year on the Securities of the Government of India purchased under the authority of sections 19 and 22, of Act II of 1910 as amended by a series of Acts ending with Act XXI of 1920—*See* Account No. 26, page 62	66,70,420	
Interest realised in England in the year on Sterling Securities of the United Kingdom purchased under the authority of sections 19 and 22 of Act II of 1910 as amended by Act XIX of 1917 and by a series of Acts ending with Act XXI of 1920 (£2,306,356—12*s.*)	3,45 95,349	
Value of Old Currency Notes no longer in circulation	65,510	
Miscellaneous Receipts	91,416	
TOTAL RECEIPTS	₹	4,14,22,695

Note.—Amount of Securities held on the 31st March 1920 was as follows:—

	Amount.	Cost Price.	Amount.	Cost Price.
In England.	£ *s.* *d.*	£ *s.* *d.*	₹	₹
2½ per cent. consolidated stock	1,000,000 0 0	852,395 10 10	1,50,00,000	1,27,85,933
British Treasury Bills .	44,552,000 0 0	43,997,469 0 6	66,82,80,000	65,99,62,035
In India.				
3½ per cent. . . .	...	...	8,15,95,000	8,00,00,000
3 „ . . .	...	...	2,04,86,500	1,99,99,946
Indian Treasury Bills . .	...	...	10,69,00,000	9,58,55,000
TOTAL .	45,552,000 0 0	44,849,864 11 4	88,62,61,500	86,86,02,914

CHARGES.			
Charges in the Department—			
Salaries and Establishment Charges	10,77,366		
Travelling Allowances	70,493		
Purchase of Stationery	365		
House, Lighting, Police and Water Rates	30,166		
Postage, Stamps and Service Telegrams	54,805		
Cost of Chests, Bags, and Locks	13,928		
Dead Stock (Cost of Office Furniture, etc.)	5,594		
Freight on Note Forms, etc., paid in India	520		
Charges for Remittances	54,569		
Contingencies	1,78,637		
Cost of coining gold bullion into sovereigns	1,70,758		
As in Account No. 32 . ₹		16,57,201	
Charges in other Departments—			
Pensions and Gratuities	35,208		
Cost of Note Forms received from England, including freight	47,21,476		
Value of Stationery supplied	11,899		
Value of Printing executed by Government Press	20,862		
Repairs of Buildings and other Public Works Charges connected with the Department .	20,651		
Refund of value of Old Currency Notes	1,525	48,11,621	
TOTAL CHARGES . ₹			64,68,822
NET PROFIT IN 1919-20 . . . ₹			3,49,53 873
Do. converted into £ at ₹15=£1 £			2,330,258

No. 33A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1920.

	India, General	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Courts of Law :												
Sale-proceeds of Unclaimed and Escheated Property.	22,073	3,958	23,489	73,435	50,809	68,161	40,988	55,034	17,360	34,613	16,523	4,06,443
Court Fees realized in Cash . . .	2,339	2,272	47,995	60,270	1,16,321	2,79,310	4,173	7,951	30,262	31,292	6,512	5,88,697
General Fees, Fines, and Forfeitures . .	89,417	2,81,651	10,46,542	7,71,300	8,25,170	5,47,168	6,38,591	6,88,889	2,20,628	2,01,365	1,13,180	54,23,901
Pleadership Examination Fees . . .	...	...	11,419	5,723	26,980	17,686	...	...	12,637	...	2,430	76,875
Miscellaneous Fees and Fines :												
Record Room Receipts . . .	6,468	6,007	...	63,850	3,361	6,345	92,704	4,397	327	8,410	30	1,91,899
Other Receipts	1,857	4,155	16,886	6,579	2,24,400	142	36,748	3,726	13,765	15,160	8,025	3,31,443
Miscellaneous	73	43	47,920	42,618	47,279	31,289	4,009	2,091	57,295	3,645	1,426	2,37,688
TOTAL COURTS OF LAW . .	1,22,227	2,98,086	11,94,251	10,23,775	12,94,320	9,50,101	8,17,213	7,62,088	3,52,274	2,94,485	1,48,126	72,56,946
Jails :												
Sale-proceeds of Jail Manufactures . .	37,910	48,760	6,25,530	3,04,879	15,07,577	4,92,152	3,92,924	3,23,213	7,02,431	2,48,441	1,01,470	47,85,287
Convict Receipts at Port Blair . . .	11,71,410	...	...	...	...	...	...	...	...	...	...	11,71,410
Hire of Convicts	1,097	654	76	62,024	632	...	96,601	45,694	164	40,825	14,789	2,63,456
Other Jail Receipts	4,129	5,494	8,844	66,098	1,999	8,962	22,048	26,293	36,755	9,790	3,300	1,93,712
TOTAL JAILS . .	12,15,446	54,908	6,34,450	4,33,001	15,10,208	5,01,114	5,11,573	3,95,200	7,39,350	2,99,056	1,19,559	64,13,865
TOTAL RECEIPTS UNDER LAW AND JUSTICE .	13,37,673	3,52,994	18,28,701	14,56,776	28,04,528	14,51,215	13,28,786	11,57,288	10,91,624	5,93,541	2,67,685	1,36,70,811
											Total India converted into £ at R15=£1 £.	**911,387**

No. 33B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Courts of Law:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries, Establishments and Contingencies of—												
High Courts (as per details in Account No. 33C)	...	...	12,14,733	8,20,857	15,09,078	6,05,229	6,35,354	...	6,28,567	...	...	54,22,818
Chief Courts (as per details in Account No. 33C)	...	...	...	...	...	...	...	4,79,240	...	...	...	4,79,240
Judicial Commissioner	4,234	58,920	...	2,18,480	...	2,25,215	...	1,30,537	...	2,59,602	...	8,96,988
Law Officers	17,475	16,104	3,08,316	6,11,599	7,27,191	4,12,002	3,77,198	1,46,129	2,30,816	1,45,607	69,120	30,61,557
Administrator General	...	...	26,756	20,166	1,16,656	2,418	3,292	2,105	...	...	...	1,71,393
Civil and Sessions Courts (as per details in Account No. 33D)	2,16,672	2,56,289	49,39,511	30,00,697	53,20,209	35,23,306	20,12,720	10,59,668	18,66,756	15,33,351	3,56,889	2,40,86,668
Criminal Courts (as per details in Account No. 33E)	2,24,378	4,33,651	31,99,803	15,23,468	24,97,811	25,85,600	21,77,760	31,64,331	17,35,747	14,08,423	6,67,803	1,96,18,175
Coroner's Court	...	...	...	14,187	8,139	...	...	...	...	...	...	22,326
Presidency Magistrate's Court	...	...	84,872	1,51,068	1,70,387	...	...	...	...	...	...	4,06,327
Courts of Small Causes	34,571	...	1,37,027	3,12,640	2,76,833	35,366	53,388	61,396	...	60,670	...	10,21,891
Pleadership Examination Charges	...	...	8,159	360	12,246	19,098	...	...	4,712	...	17	44,592
Refunds	8,654	14,509	1,11,320	51,057	68,908	84,627	97,803	64,115	49,314	39,171	7,993	5,97,471
TOTAL COURTS OF LAW	5,05,984	7,79,373	1,00,29,997	67,33,579	1,07,07,458	75,42,861	53,57,515	51,07,521	45,15,912	34,47,424	11,01,822	5,58,29,446
Jails:												
Jails (as per details in Account No. 33F)	2,39,953	3,56,541	26,64,003	26,44,934	38,20,766	37,69,403	23,84,959	15,67,562	20,45,338	9,88,345	3,71,823	2,08,53,627
Convict Charges at Port Blair and Nicobars (as per details in Account No. 33G)	23,29,602	...	...	...	...	...	...	...	...	...	...	23,29,602
Refunds	...	...	583	250	3,814	32	613	254	141	2	...	5,689
TOTAL JAILS	25,69,555	3,56,541	26,64,586	26,45,184	38,24,580	37,69,435	23,85,572	15,67,816	20,45,479	9,88,347	3,71,823	2,31,88,918
TOTAL CHARGES IN INDIA . ₹	30,75,539	11,35,914	1,26,94,583	93,78,763	1,45,32,038	1,13,12,296	77,43,087	66,75,337	65,61,391	44,35,771	14,73,645	7,90,18,364
Total India converted into £ at ₹15=£1											£	5,267,891
CHARGES IN ENGLAND.												
Passage and Outfit Allowance of the Chief Justice of the High Court, Allahabad											600	
Expenditure in connection with the Indian Jails Committee											13,184	
Salary of a Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports and miscellaneous expenditure											322	
											14,106	
Stores for India											3,067	17,173
TOTAL CHARGES UNDER LAW AND JUSTICE											£	5,285,064

No. 33C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURTS for the Year ended 31st March 1920.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Judges	5,87,127	3,64,763	7,22,982	3,52,865	4,02,152	2,06,333	2,37,066	29,73,288
Appellate Branch: Salaries, Establishments and Contingencies	6,27,606	1,51,208	3,80,944	2,52,364	2,33,202	88,250	2,91,501	29,21,855
Original Branch: Salaries, Establishments and Contingencies		3,06,971	4,05,152	...		1,84,657		
Payments to Officers of other Provinces	...	6,915	...	...	...	...	...	6,915
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 33B.	12,14,733	8,29,857	15,09,078	6,05,229	6,35,354	4,79,240	6,28,567	59,02,058
Total India converted into £ at Rs. 15=£1 . £								393,471

No. 33D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1920.

	India, General	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs	1,15,210	1,06,571	15,25,329	12,17,183	22,17,790	15,79,865	9,78,995	6,12,342	7,77,211	7,31,468	1,50,728	1,00,12,692
Establishment	46,350	43,430	10,75,843	11,45,734	13,36,523	10,15,109	3,28,521	91,605	4,34,500	3,22,945	89,851	59,30,411
Ditto Judicial Record	1,718	1,559	...	...	...	...	19,961	...	...	...	...	23,238
Service of Processes	36,227	43,698	16,62,786	3,65,038	9,36,366	5,11,416	3,20,379	2,85,517	2,65,793	2,49,290	57,673	47,34,183
Travelling Allowances	3,154	6,272	23,135	59,237	39,745	41,054	35,700	15,798	19,075	19,231	11,207	2,73,608
House rent and other Allowances	4,932	35,079	2,32,539	8,212	34,623	1,07,959	1,56,120	1,216	1,11,629	94,649	5,648	7,92,600
Diet and Road-Money to Witnesses and accused persons	57	...	86,099	76,331	86,577	1,08,401	...	29,275	17,518	11,847	8,795	4,24,900
Service Postage and Telegrams	1,373	5,163	43,768	38,813	37,729	37,098	53,261	2,488	12,326	20,623	2,922	2,55,564
Rents, Rates and Taxes	96	13	48,547	4,504	25,136	6,915	4,673	727	15,580	2,706	1,453	1,10,350
Remuneration to copyists	...	...	1,12,421	...	4,12,669	...	...	3,444	1,62,596	...	19,125	7,10,255
Other Contingent Charges	5,539	14,504	1,29,044	64,500	1,93,051	1,15,495	1,15,110	17,256	50,528	81,192	9,487	7,95,706
Payments to Officers of other Provinces	2,016	...	...	21,145	...	...	...	...	...	...	...	23,161
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 33B.	2,16,672	2,56,289	49,39,511	30,00,697	53,20,209	35,23,306	20,12,720	10,59,668	18,66,756	15,33,951	3,56,889	2,40,86,668
Total India converted into £ at Rs. 15=£1 . £												1,605,778

No. 33E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Part (*a*) of Salaries of Magistrates and Deputy Commissioners	48,395	55,169	..	3,00,000	4,39,841	5,53,202	3,58,313	4,58,528	2,48,978	2,23,598	1,41,522	28,27,546
Part (*a*) of Salaries of Sub-Magistrates, Joint, Asistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc.	40,296	1,21,304	2,82,507	5,70,000	7,76,500	8,12,301	3,91,178	7,09,449	5,77,980	3,97,656	2,39,753	49,18,924
Salaries of City and Railway Magistrates, etc.	5,400	...	...	90,984	...	5,664	2,912	...	...	...	...	1,04,960
Establishments	64,762	1,03,725	1,99,161	1,88,556	6,01,056	5,24,357	5,84,576	6,48,997	3,55,323	3,34,482	1,26,541	37,31,536
Travelling and other Allowances	17,279	46,938	1,13,751	1,34,045	2,46,412	1,31,361	2,33,183	2,27,016	2,03,083	1,53,334	55,339	16,11,741
Diet and Road Money to Witnesses and accused persons	16,703	28,177	1,59,100	1,64,577	1,07,935	2,34,632	2,87,484	6,03,948	83,160	1,28,137	41,067	18,54,920
Service of Processes	...	...	866	...	27,467	...	...	2,84,517	92,546	21,762	29,290	4,56,448
Service Postage and Telegrams	4,917	31,033	19,160	40,872	53,715	76,063	1,32,739	45,303	25,831	41,113	150	4,70,926
Rents, Rates and Taxes	478	30	2,847	2,568	18,115	1,615	4,777	15,033	10,472	4,046	32	60,013
Remuneration to copyists	...	...	27	...	69,161	...	...	34,989	62,183	...	18,131	1,84,491
Other Contingent Charges	24,325	47,145	72,278	29,769	1,57,609	1,96,405	1,82,598	1,36,551	78,011	1,04,295	15,978	10,44,964
Payments to Officers of other Provinces	1,823	...	...	2,097	...	...	...	...	...	...	...	3,920
Deduct—Recoveries	...	...	...	...	...	...	...	...	*1,820*	...	...	*1,820*
Add—30 per cent. of the charges of District Administration transferred from Land Revenue	...	...	23,49,606	...	...	...	...	...	...	...	...	23,49,606
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 33B.	2,24,378	4,33,551	31,99,303	15,23,468	24,97,811	25,85,600	21,77,760	31,64,331	17,35,747	14,08,423	6,67,803	1,96,18,175
Total India converted into £ at Rs. 15=£1 . £												1,307,878

(*a*) The remaining part is charged under "Land Revenue — Charges of District Administration."

No. 33F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspection and General Superintendence	...	...	48,946	44,559	69,929	50,812	46,639	72,008	64,531	43,349	...	4,40,773
Presidency Jails	...	...	1,80,402	1,08,293	3,39,633	...	...	...	...	...	..	6,23,333
Central Jails	...	...	10,63,197	6,44,875	7,69,914	12,29,519	8,94,502	6,73,878	6,24,628	4,10,815	...	63,71,328
District Jails	1,97,173	2,88,716	2,41,556	8,46,986	12,33,918	17,15,489	9,77,660	4,57,819	6,13,755	2,74,940	2,49,715	71,07,757
Juvenile Jails	..	...	...	...	71,303	27,997	...	...	...	...	...	99,300
Subsidiary Jails	20,109	50,188	5,08,430	81,064	2,92,428	2,42,950	1,30,354	1,70,862	1,73,587	48,989	57,344	17,76,295
Convict Camps	...	...	...	4,71,292	...	...	...	...	...	...	...	4,71,292
School of Industry	280	...	...	3,002	...	71,641	53,796	...	...	...	...	1,28,719
Charges for Moving Prisoners	6,495	6,369	52,558	1,04,502	71,049	72,687	74,809	56,844	42,417	8,875	8,360	5,04,956
Jail Manufactures	15,896	11,268	5,68,914	3,45,356	9,72,592	2,98,308	2,07,208	1,26 131	5,26,420	2,01,377	56,404	33,29,874
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 33B.	2,39,953	3,56,541	26,64,003	26,41,931	38,20,766	37,69,403	23,84,959	15,67,562	20,45,338	9,88,345	3,71,823	2,08,53,627

Total India converted into £ at Rs. 15=£1 . £ 1,390,242

No. 33G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1920.

INDIA, GENERAL.	Rs.
Salary and Establishment of the Superintendent, including Judicial Establishment	1,60,105
Police Establishment	1,71,563
Medical, Commissariat, and other Establishments	1,96,719
Ecclesiastical Establishment, Chaplain	2,440
Commissariat Supplies	9,81,981
Stores, Clothing, Tools, etc.	2,03,755
Passage Money, Freight, etc.	9,427
Subsistence money to convicts	92,487
Miscellaneous Contingencies	10,901
Charges in connection with the Mail Steamer "S. S. Maharaja"	5,00,224
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., Rs.	23,29,602
Total India converted into £ at Rs. 15=£1 . £	**155,307**

No. 34A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions received for Police furnished to Municipal and Town Funds	...	..	23	...	1,261	...	...	...	...	...	...	1,284
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	16,903	1,06,792	1,08,275	...	19,176	37,020	1,83,499	97,825	2,22,474	13,359	11,641	8,16,964
Recoveries on account of Presidency Police	...	..	39,974	99,401	2,09,840	...	...	...	...	...	...	3,49,215
Contribution from Railway Companies for crime and order police (a)	9,89,024	...	...	...	...	...	...	...	...	...	...	9,89,024
Recoveries on account of Village Police	...	...	...	...	303	...	...	...	...	...	...	303
Cash Receipts under the Arms Act	655	805	178	262	591	810	521	4,900	...	...	...	8,722
Fees, Fines, and Forfeitures	21,349	7,899	4,07,030	27,736	24,781	49,881	39,842	2,64,702	33,900	88	8,567	8,85,875
Contributions for Pensions	10,981	...	4,510	...	...	3,554	1,005	25,350	...	603	...	46,003
Miscellaneous	8,059	2,210	21,364	40,163	28,710	54,610	49,544	36,524	23,709	9,000	1,12,809	3,86,702
TOTAL POLICE RECEIPTS Rs.	10,46,971	1,17,706	5,81,354	1,67,562	2,84,662	1,45,875	2,74,411	4,29,301	2,80,083	23,050	1,33,117	34,84,092

Total India converted into £ at Rs. 15=£1 . £ 232,273

(a) See note (a), page 96.

No. 34B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Presidency Police	...	...	7,41,227	18,27,882	23,26,578	...	...	...	...	...	...	48,95,687
Provincial Superintending Officers of the District Police	...	71,883	2,65,758	2,60,830	3,63,789	2,30,399	2,12,064	3,18,240	1,79,276	1,18,824	82,146	21,03,239
District Executive Force:												
District Superintendents and Assistants	1,95,051	1,15,213	5,71,843	16,88,026	7,41,736	9,36,782	5,53,364	7,67,893	4,54,057	3,53,743	1,37,204	65,14,912
Payments to Officers of other Provinces	573	...	...	36,775	...	...	...	...	...	...	...	37,348
Inspectors, Constables, etc.	12,96,917	12,99,330	52,95,709	56,20,392	46,60,238	62,42,024	36,50,584	39,86,319	27,05,743	20,82,284	6,99,277	3,75,38,817
Police Hospitals—Establishments and other Charges	1,351	...	83,987	21,209	63,458	58,523	...	...	36,084	27,834	21,182	3,13,633
Police Training Schools	...	...	1,51,405	72,400	2,30,654	38,007	...	39,586	1,31,334	70,031	25,517	7,58,934
Reclamation of Criminal Tribes	...	...	...	...	...	...	1,82,162	...	..	...	...	1,82,162
Office and other Establishments	62,303	...	2,30,045	3,44,747	3,96,700	1,99,850	...	2,89,936	89,166	83,746	36,240	17,32,727
Clothing	75,495	43,502	5,70,479	3,34,482	2,49,788	2,43,016	2,00,520	1,96,895	1,51,393	1,25,188	35,412	22,24,170
Arms, Accoutrements, and Ordnance Stores	2,561	1,918	1,06,018	50,768	3,12,630	29,556	98,031	49,733	17,049	20,811	5,600	6,94,675
Rewards	16,009	15,249	89,282	68,210	51,729	93,907	72,741	1,79,068	20,538	29,801	4,648	6,41,232
Rents, Rates and Taxes	28,124	2,085	1,28,478	47,644	2,14,953	8,004	13,839	1,23,876	62,965	16,684	12,289	6,58,941
Service Postage and Telegrams	21,105	22,761	1,44,862	1,27,444	1,28,215	70,785	1,64,348	55,236	65,733	39,720	19,503	8,59,712
Travelling and Tour Charges	1,45,051	1,14,758	13,80,977	13,27,346	11,34,411	10,72,438	7,72,337	8,51,065	5,60,328	3,59,216	1,49,642	78,67,569
House-rent and other Allowances	3,03,584	4,68,558	12,65,340	1,55,668	2,02,205	90,242	8,31,934	3,88,475	35,794	3,96,371	10,829	41,49,000
Petty Construction and Repairs	5,111	56,267	1,26,515	72,137	3,98,920	1,11,921	26,180	70,020	1,01,804	31,577	45,820	10,46,272
Purchase, hire, etc., of Steamers and Boats	...	...	3	3,559	2,01,470	499	...	5,888	26	...	24,259	2,35,704
Compensation for Dearness of Provisions	96,654	65,994	—17	78,806	1,50,729	5,88,840	5,33,613	...	5,26,739	1,28,639	55,184	22,25,181
Miscellaneous	1,23,485	43,884	2,33,554	2,70,496	5,94,585	2,87,090	1,30,489	1,94,964	3,11,568	89,412	38,807	23,23,334
Less amount recoverable from Local Funds, etc.	*1,82,746*	...	...	*2,06,515*	*3,940*	...	...	...	...	...	...	*3,93,201*
TOTAL DISTRICT EXECUTIVE FORCE ₹	21,88,628	22,49,519	1,03,83,480	1,01,13,594	97,28,481	1,00,71,489	72,30,142	71,98,954	52,70,365	38,55,057	13,21,413	6,96,11,122
Village Police	...	...	15,88,116	8,82,998	6,789	31,49,228	...	4,815	41,578	...	3,278	56,76,802
Special Police	...	15,79,433	...	7,34,161	4,49,039	...	1,63,628	74,89,269	1,53,791	...	17,69,378	1,23,38,759
Railway Police (*a*)	2,08,324	76,724	4,96,709	7,72,106	6,31,997	5,68,822	5,93,434	1,92,811	2,50,812	2,31,609	16,690	40,40,038
Criminal Investigation Department	6,36,625	1,21,296	2,07,416	4,19,185	8,83,892	2,84,591	2,83,818	2,29,158	2,59,158	1,30,366	83,396	35,38,901
Cattle Pounds	42	3,204	2,38,579	...	75	...	148	185	467	...	4,942	2,47,642
Miscellaneous	...	1,185	2,48,263	...	...	2,661	4,430	145	...	...	...	2,56,684
Refunds	10	110	492	1,335	4,557	2,390	5,080	9,224	1,966	1	2,696	27,861
TOTAL CHARGES	30,33,629	41,03,354	1,41,70,040	1,50,12,121	1,43,95,257	1,43,09,580	84,92,744	1,54,42,801	61,57,413	43,35,857	32,83,939	10,27,36,735
Total India converted into £ at ₹15 = £1											£	6,849,116
Charges in England:												
Passages on appointment, etc.											671	
Stores for India											317	988
Total Police Charges											£	6,850,104

(*a*) Under the system of apportionment hitherto in force, the charges for Railway Police were distributed between Government and Railway Companies in the proportion of $\frac{3}{10}$ths and $\frac{7}{10}$ths. Under the revised system introduced from 1st April 1919, the Government is to bear all charges for "Crime and Order" Police, the Railway Company being responsible for the charges on account of the "Watch and Ward" Police, besides making a lump contribution to Government in respect of the "Crime and Order" Police. The contributions paid by the several Railway Companies during 1919-20 have been credited as Imperial receipts under "XVII-Police," and the necessary adjustments between Imperial and Provincial Funds will be made in the accounts for 1920-21.

No. 35A.—ACCOUNT of RECEIPTS from PORTS AND PILOTAGE for the Year ended 31st March 1920.

	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹
Pilotage Receipts	...	...	10,80,472	...	...	...	10,80,472
SALE-PROCEEDS OF VESSELS AND STORES :—							
Sale-proceeds of condemned Vessels and Stores, etc.	...	...	...	41,728	...	489	42,217
REGISTRATION AND OTHER FEES :—							
Fees realized at the Shipping Office	...	1,30,850	77,769	12,733	...	...	2,21,352
Examination Fees	...	...	8,979	5,785	...	...	14,764
Other Fees	...	...	...	...	...	...	...
Freight, Passage, and Tonnage	...	...	...	7,844	...	...	7,844
MISCELLANEOUS :—							
Deductions for Mess Money	...	...	19,657	...	...	...	19,657
Coast Light Dues	...	36,634	...	4,87,622	...	...	5,24,256
Survey Fees	...	33,539	37,191	21,509	...	...	92,239
Contributions	...	100	...	4,200	...	...	4,300
Other Items	216	12,878	65,111	7,622	6	...	85,833
TOTAL RECEIPTS ₹	216	2,14,001	12,89,179	5,89,043	6	489	20,92,934
Total India converted into £ at ₹15 = £1							£ 139,529

No. 35B.—ACCOUNT of CHARGES for PORTS and PILOTAGE for the Year ended 31st March 1920.

(SEE DETAILS, NEXT PAGE.)

	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.	
	₹	₹	₹	₹	₹	₹	₹	
Salaries and Allowances of Officers and Men afloat	...	8,106	1,21,077	2,01,352	...	...	3,30,535	
Victualling of Officers and Men afloat	...	...	38,641	...	...	2,435	41,076	
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	...	7,094	2,33,175	6,97,682	...	31,080	9,69,031	
Purchase and hire of Ships and Vessels	...	...	...	25,443	...	...	25,443	
Pilotage and Pilot Establishments	...	...	7,57,428	...	480	1,125	7,59,033	
Ports Establishments	36,636	1,01,382	1,46,428	1,58,176	...	...	4,42,622	
Miscellaneous Shore Establishments	...	...	...	98,632	...	...	98,632	
Subsidies to Steam-boat Companies	...	...	6,925	2,33,434	...	4,850	2,45,209	
MISCELLANEOUS—								
Other Miscellaneous charges	...	1,558	13,33,020	39,733	...	...	13,74,311	
State Yacht Establishment	...	...	30,784	2,164	...	21,268	54,216	
Light-Houses and Light ships	...	12,256	...	2,47,173	6,808	...	2,66,237	
Refunds	...	1,679	3,000	15,034	..	..	19,713	
TOTAL CHARGES IN INDIA	36,636	1,32,075	26,70,478	17,18,823	7,288	60,758	46,26,058	
Total India converted nto £ at ₹15=£1							£	308,404
Charges in England :—								
Passage and Outfit Allowance on appointment to the Bengal Pilot Service							£	284
Total charges under Ports and Pilotage £								308,688

No. 35B.—DETAILED ACCOUNT of CHARGES for PORTS and PILOTAGE for the Year ended 31st March 1920—*contd.*

DETAILS.		Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
		₹	₹	₹	₹	₹	₹	₹
Salaries and Allowances of Officers and Men afloat.								
Pilot Vessels.								
P. V. "Fraser"		...	...	60,781	...	...	...	60,781
„ "Lady Fraser"		...	...	60,296	...	...	...	60,296
Inland Vessels, Steamers and Flats.								
B. G. L. "Chindwin"		...	...	...	4,994	...	...	4,994
Flat "Mooltan"		...	8,106	...	...	...	...	8,106
Steamer "Jhelum"		...						
Steam Launch Establishment and Contingencies		...	...	...	1,96,358	...	...	1,96,358
Total Salaries, etc.	₹	...	8,106	1,21,077	2,01,352	...	...	3,30,535
Pilotage and Pilot Establishments.								
Branch, Master and Mate Pilots, Pilots, Harbour Master, Serang and Lascars		...	...	7,22,715	...	480	...	7,23,195
Volunteers' and Leadsmen's Allowances		...	...	12,937	...	...	...	12,937
Mess, Passage and Miscellaneous		...	...	21,776	...	...	1,125	22,901
Total Pilotage, etc.	₹	...	...	7,57,428	...	480	1,125	7,59,033
Ports Establishments.								
Port Officers' Department		...	...	71,679	1,56,243	...	...	2,27,922
Agent for Government Consignments		3,825	...	—43,154	...	...	...	—39,329
Shipping Office		...	65,928	59,574	...	...	...	1,25,502
Marine Court		...	1,411	345	1,496	...	...	3,252
Survey of Steam Vessels		...	34,043	57,984	437	...	...	92,464
Establishment and Miscellaneous		32,811	...	...	...	...	...	32,811
Total Ports Establishments	₹	36,636	1,01,382	1,46,428	1,58,176	...	...	4,42,622
Miscellaneous Shore Establishments.								
Salaries of Officers		...	...	...	18,404	...	...	18,404
Staff and Shore Allowances to Officers		...	...	...	4,983	...	...	4,983
Establishments and Contingencies		...	...	...	75,245	...	...	75,245
Total Miscellaneous Shore Establishments	₹	...	...	...	98,632	...	...	98,632
Other Miscellaneous Charges.								
Clearance of Irrawaddy-Chindwin River		...	...	...	25,706	...	...	25,706
Contribution to Port Funds		...	...	12,92,331	180	...	...	12,92,511
Miscellaneous		...	1,558	40,689	13,847	...	...	56,094
Total Other Miscellaneous Charges		...	1,558	13,33,020	39,733	...	...	13,74,311

No. 36A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FEES FROM SCHOOLS AND COLLEGES .	55,289	21,738	4,80,095	5,26,789	9,07,171	5,12,110	4,48,219	3,66,128	3,05,499	2,34,826	2,08,644	40,66,508
CONTRIBUTIONS .	24,525	...	4,785	7,013	9,589	4,220	42	...	9,948	1,175	...	61,297
INCOME FROM ENDOWMENTS . .	...	...	...	...	22	6,653	...	...	...	...	...	6,675
MISCELLANEOUS:												
Sale proceeds of articles manufactured in Reformatory Schools and other workshop receipts . .	2,431	...	5,999	5,534	3,499	96,965	1,008	2,365	8,793	...	1,928	1,28,522
Sale proceeds of Books	28	...	...	21,141	192	17,626	...	...	...	80	93	39,160
Examination Fees .	2,058	2,122	10,152	30,256	13,478	51,891	17,602	24,096	4,835	3,954	839	1,61,283
Other Receipts . .	216	2,956	1,05,515	23,120	61,589	17,103	37,965	13,612	1,04,665	23,550	6,197	3,96,488
TOTAL RECEIPTS. Rs.	84,547	26,816	6,06,546	6,13,853	9,95,540	7,06,568	5,04,836	4,06,201	4,33,740	2,63,585	2,17,701	48,59,933
Total India converted into £ at Rs. 15=£1 . £												323,995

No. 36B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION:												
Salary . .	...	18,730	57,245	35,990	75,349	41,536	39,298	45,741	43,408	57,142	18,109	4,32,598
Establishment and Contingencies .	...	28,168	47,737	61,726	97,552	67,112	68,371	70,630	49,124	40,791	25,262	5,56,474
INSPECTION:												
Salary . .	34,157	29,763	4,70,183	2,43,719	5,60,427	4,09,656	2,21,928	3,47,407	3,78,120	1,74,801	91,822	29,61,973
Establishment and Contingencies .	23,184	24,504	4,97,056	6,40,276	4,11,546	2,71,941	1,35,266	3,09,218	2,77,984	1,50,944	1,04,794	28,49,713
UNIVERSITY . .	...	...	2,06,980	1,15,000	2,35,400	3,86,703	88,900	51,084	51,813	...	...	11,35,880
GOVT. COLLEGES—GENERAL . .	45,394	...	5,96,039	3,79,890	10,95,926	3,56,868	2,09,284	1,96,462	3,99,999	1,84,725	1,87,742	36,52,349
GOVT. COLLEGES—PROFESSIONAL . .	...	...	3,84,256	3,32,044	3,75,099	5,04,413	1,25,914	8,200	84,624	2,65,187	16,897	20,96,634
GOVT. SCHOOLS—GENERAL:												
Secondary . .	1,97,798	99,479	1,59,584	7,25,013	10,98,206	10,66,467	9,47,943	7,81,465	5,59,153	5,76,204	4,21,699	66,33,011
Primary . .	84,456	...	4,17,795	41,330	75,713	97,459	...	5,461	4,565	2,15,630	35,930	9,78,339
Contribution to Schools	1,20,170	2,96,605	39,93,169	62,86,271	16,83,350	41,01,100	(b)	5,41,204	13,35,037	15,12,597	4,64,720	2,03,34,223
GOVT. SCHOOLS—SPECIAL:												
Training Schools .	37,190	50,487	9,40,192	5,66,794	4,00,656	1,74,150	2,96,713	1,25,026	4,55,721	3,99,320	51,266	34,97,515
Technical Schools .	...	...	1,13,565	1,34,914	2,19,577	3,77,122	1,53,933	95,255	1,05,962	...	28,559	12,28,887
Reformatory Schools .	...	...	59,190	66,946	...	56,254	33,183	27,480	1,22,301	...	...	3,65,354
Other Schools, etc. .	...	...	...	...	1,62,934	...	... (b)	...	22,515	...	16,628	2,02,077
GRANTS-IN-AID:												
Grants-in-aid . .	5,16,970	3,25,113	40,54,293	20,60,157	23,50,395	22,89,351	31,97,593	13,03,048	6,61,295	4,03,280	1,66,319	1,73,27,814
Payments by Results	1,50,278	...	...	10,32,554	1,86,675	...(c	...	1,03,227	42,252	...	...	15,14,986
SCHOLARSHIPS .	66,892	8,259	1,89,636	1,48,377	2,81,187	1,65,092	1,75,364	76,844	1,17,683	1,01,557	64,744	13,95,635
MISCELLANEOUS:												
Government Book Depôt . . .	...	...	...	39,513	...	13,601	...	...	...	...	...	53,114
Grants for Encouragement of Literature	1,300	...	...	8,327	13,019	13,160	...	...	3,193	...	...	38,999
Miscellaneous .	17,049	106	48,054	32,751	4,96,992	1,28,347	44,140	(a)1,20,522	1,64,633	26,336	19,678	10,98,608
REFUNDS . . .	...	31	3,208	421	2,629	1,337	290	805	604	503	664	10,492
TOTAL CHARGES IN INDIA . . Rs.	12,97,838	8,81,295	1,22,38,182	1,29,52,013	98,22,623	1,05,21,669	57,38,120	42,09,099	48,79,986	41,09,017	17,14,833	6,83,64,675
Total India converted into £ at Rs. 15=£1 . £												4,557,645

CHARGES IN ENGLAND:

Passage of Educational Officers on appointment, etc.	145
Scholarships to enable Indians to pursue their education in England	12,547
Payment to the Board of Education for services rendered during 1919-20	200
Deputation Allowances of members of the Calcutta University Commission	813
Deputation Allowances of Officers while studying educational methods in England	2,131
TOTAL CHARGE IN ENGLAND . . .	15,836
TOTAL CHARGES UNDER EDUCATION . £	4,573,481

(a) Including Rs. 23,150 on account of Contribution paid to the Educational Syndicate.
(b) Under the special arrangement obtaining in the Punjab in regard to the classification of Educational Grants, payments in support of Municipal and Local Schools are recorded under "Grants-in-aid" instead of under "Government Schools—General—Contribution to Schools."
(c) The figures hitherto recorded under "Payments by Results" have been transferred to "Grants-in-Aid," as there are no educational institutions in the United Provinces grants to which are regulated by results.

No. 37.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHURCH OF ENGLAND:												
Stipend of the Bishop	68,963	...	16,483	30,892	...	...	...	13,200	...	12,000	...	1,41,541
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service)	99,138	43,245	2,27,875	2,06,031	1,07,807	2,01,717	1,73,233	74,026	20,891	62,437	14,570	12,30,970
Other allowances to Chaplains, etc.	27,438	3,886	14,364	25,322	22,149	21,574	20,273	19,133	7,898	19,302	6,163	1,87,502
Establishments	10,690	1,379	4,686	16,046	7,328	7,531	2,356	4,173	2,329	4,030	776	61,324
Other Charges	13,870	2,185	41,787	13,744	7,686	13,304	13,465	4,897	1,558	3,661	287	1,16,444
CHURCH OF SCOTLAND: (a) Pay of Chaplains and Registrars, including allowance	9,112	1,169	27,453	33,815	15,974	2,931	14,319	...	...	...	...	1,04,772
Establishments	763	456	568	1,453	2,894	590	241	...	...	276	...	7,241
Other Charges	972	405	1,783	1,869	8,238	1,557	2,406	...	...	443	...	17,673
CHURCH OF ROME: Allowances to Bishops and Priests, etc. (a)	850	794	...	10,215	6,650	2,061	5,350	...	738	...	...	26,658
Other Charges	...	...	...	574	...	40	1,157	...	...	...	...	1,771
Charges for Cemeteries	9,811	3,126	2,961	17,097	2,427	11,917	12,154	7,487	4,856	5,814	1,976	79,626
Miscellaneous Ecclesiastical charges	1,000	...	6,600	6,900	1,434	4,567	2,001	6,516	...	...	...	29,018
Payments to Officers of other Provinces	...	...	...	9,838	...	...	...	...	...	...	...	9,838
TOTAL CHARGES IN INDIA . R	2,42,610	56,645	3,44,559	3,73,796	1,82,587	2,67,789	2,46,955	1,29,432	38,270	1,07,963	23,772	20,14,378
											Total India converted into £ at Rs. 15= . £	134,292
CHARGES IN ENGLAND:												
Passage of Chaplains on appointment, etc. . . . . £												155
											TOTAL ECCLESIASTICAL CHARGES . £	134,447

(a) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 37D, page 246.

No. 38A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT for the Year ended 31st March 1920.

RECEIPTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Medical School and College Fees	...	...	79,538	1,99,294	1,63,788	19,439	61,673	4,002	15,702	1,313	4,459	5,49,208
Hospital Receipts	202	...	49,289	1,94,776	1,55,053	15,702	...	74,159	6,665	...	...	4,95,846
Lunatic Asylum Receipts	...	...	30,840	51,576	10,942	20,849	10,338	51,841	27,104	8,139	1,677	2,13,306
Medicines sold by Civil Surgeons	1,016	96	243	138	88	...	12	4	29,877	2	810	32,286
Contributions	6,260	...	1,41,868	43,618	66,839	47,510	...	5,300	4,514	128	1,682	3,17,719
Miscellaneous	17,922	645	15,481	4,047	34,317	10,784	8,326	13,741	1,648	950	1,995	1,09,856
TOTAL RECEIPTS IN INDIA . R	25,400	741	3,17,259	4,93,449	4,31,027	1,14,284	80,349	1,49,047	85,510	10,532	10,623	17,18,221
Total India converted into £ at R15=£1 . £												114,548
RECEIPTS IN ENGLAND: Pensions of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance												146
TOTAL MEDICAL RECEIPTS £												114,694

No. 38B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1920.

CHARGES.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Medical Establishment	4,18,280	1,06,307	5,91,663	4,95,761	5,82,372	7,17,561	4,56,126	5,95,827	4,08,008	3,22,529	2,98,768	46,93,232
Hospitals and Dispensaries	4,78,245	86,880	21,22,257	20,12,492	14,76,091	5,49,492	4,48,513	11,87,551	4,09,957	6,27,551	2,30,115	96,29,144
X-Ray Institute	98,191	...	...	...	...	...	...	...	...	...	...	98,191
Grants for Medical Purposes	4,00,924	...	19,585	12,653	1,02,243	1,05,824	12,697	23,450	18,700	6,440	24,574	7,27,090
Medical Schools and Colleges	3,456	...	5,76,934	3,96,479	5,69,450	2,44,183	3,63,128	1,14,379	95,091	42,250	45,987	24,51,337
Lunatic Asylum	14,108	...	2,34,809	4,31,464	2,26,707	2,12,073	1,17,142	1,78,827	1,75,101	63,196	64,724	17,13,151
Chemical Examiner's Department	...	...	26,609	62,230	39,770	36,290	7,692	40,791	...	...	...	2,13,382
Refunds	...	...	5,697	18,918	17,367	366	420	283	3,377	267	170	46,870
CHARGES IN INDIA £	14,13,204	1,93,187	35,77,554	34,29,997	30,14,000	18,65,819	14,05,718	21,35,113	11,10,234	10,62,233	6,64,338	1,78,72,397
Total India Converted into £ at R15=£1 £												1,324,827
CHARGES IN ENGLAND: Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, and at Broadmoor Asylum, etc.											254	
Allowances of Officers on deputation and miscellaneous expenditure											526	
											780	
Stores for India											15,196	15,976
TOTAL MEDICAL CHARGES £												1,340,803

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No. 38C.—ACCOUNT of RECEIPTS of the SANITATION DEPARTMENT for the year ended 31st March 1920.

RECEIPTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	R
Sanitation and Vaccination Receipts . . .	2,46,286	35	20,953	9,795	61,084	44,850	1,18,152	17,199	29,783	34,546	1,15,167	6,97,830
											Total India converted into £ at R15=£1	£ 46,522

No. 38D.—ACCOUNT of CHARGES of the SANITATION DEPARTMENT for the year ended 31st March 1920.

CHARGES.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Sanitation and Vaccination Establishment . .	1,28,764	21,277	2,73,894	4,06,904	4,65,952	1,54,308	1,11,617	1,83,122	1,69,623	73,809	86,352	20,75,622
Grants for Sanitary Purposes	13,35,800	1,43,600	15,19,084	4,14,495	8,02,291	18,32,773	5,73,663	5,86,469	32,797	2,83,290	4,836	75,29,098
Expenses in connection with the Bubonic plague, Malaria and Epidemics	56,597	39,531	2,03,690	1,31,975	1,29,270	2,69,358	2,86,435	91,446	41,544	1,52,556	1,68,422	15,71,124
Bacteriological Laboratories and Pasteur Vaccine Institute	3,56,299	...	1,68,234	1,52,600	14,766	...	25,931	46,240	6,764	...	62,647	8,33,481
Refunds	5,819	...	516	...	...	...	...	1,039	37	25	...	7,436
TOTAL CHARGES IN INDIA . R	18,83,279	2,04,408	21,65,418	11,05,974	14,12,279	22,56,439	9,97,646	9,08,316	2,51,065	5,09,680	3,22,257	1,20,16,761
											Total India converted into £ at R15=£1 £	801,117
CHARGES IN ENGLAND:												
Contribution to the Tropical Disease Research Fund											250	
Contribution to the Tropical Diseases Bureau											250	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board											125	
Contribution for two years to the International Bureau of Public Health											1,000	
Grant to Lord Milner's Fund in aid of the London School of Tropical Medicine											500	
Pay and Expenses of Officers specially employed											2,410	
											4,535	
Stores for India											9	4,544
											TOTAL SANITATION CHARGES . £	805,661

No. 39—ACCOUNT of CHARGES of POLITICAL AGENTS and other FOREIGN SERVICES for the Year ended 31st March 1920.

IN INDIA.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
POLITICAL AGENTS:												
Residents and Political Agents, etc., at Indian and Foreign Courts Salaries	15,33,550	1,95,727	53,221	6,29,690	12,783	3,526	2,21,655	2,08,326	46,809	25,006	25,840	29,56,133
Establishments and Contingent Charges, etc	19,99,976	5,01,024	50,782	7,49,133	5,931	5,472	1,94,138	2,16,898	42,975	20,444	31,545	38,18,318
Less—Contribution for Salaries, Establishments, etc.	*64,427*	...	*2,754*	*3,00,274*	..	...	...	...	*10,505*	*17,240*	...	*3,95,200*
WATCH AND WARD TRANS-FRONTIER (NORTH-WEST FRONTIER):—												
Charges for Khyber Rifles	...	1,80,016	...	...	...	...	...	...	...	...	...	1,80,016
Allowances to Tribes	...	3,43,010	...	...	...	...	10,102	...	...	...	...	3,53,112
Chitral Scouts	...	1,95,150	...	...	...	...	...	...	...	...	...	1,95,150
Charges for Levies	...	2,18,147	...	...	...	...	...	...	...	...	...	2,18,147
Waziristan Militia	...	9,11,668	...	...	...	...	...	...	...	...	...	9,11,668
Kurrum Militia	...	4,83,437	...	...	...	...	...	...	...	...	...	4,83,437
Mohmand Militia	...	7,09,663	...	...	...	...	...	...	...	...	...	7,09,663
Inspecting Officer, Frontier Corps	...	28,224	...	...	...	...	...	...	...	...	...	28,224
Baluchistan Charges:												
Frontier Levies and Maintenance of Communication	8,85,877	...	...	...	...	...	...	...	...	...	...	8,85,877
Zhob Levy Militia	4,43,446	...	...	...	...	...	...	...	...	...	...	4,43,446
Mekran Levy Corps	2,21,681	...	...	...	...	...	...	...	...	...	...	2,21,681
CHARGES ON TIBET FRONTIER	2,14,656	...	...	...	...	...	12,395	...	..	...	...	2,27,051
CHARGES ON ACCOUNT OF DIPLOMATIC AND CONSULAR SERVICES IN PERSIA	18,55,254	...	...	...	...	...	...	...	...	...	...	18,55,254
CHARGES ON NORTH-EAST FRONTIER	...	...	...	...	...	...	...	(a) 8,21,878	...	...	5,91,827	14,13,705
POLITICAL SUBSIDIES:												
Subsidy and contribution to the Khan of Khelat	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	1,86,400	...	...	...	...	...	...	...	...	...	...	1,86,400
Bhutan Durbar	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Sikhim Durbar	24,000	...	...	...	...	...	...	...	...	...	...	24,000
Nepal Durbar	5,00,000	...	...	...	...	...	...	...	...	...	...	5,00,000
Other Subsidies	...	13,225	...	...	...	...	8,400	...	...	...	...	21,625
ENTERTAINMENT OF ENVOYS AND CHIEFS	54,402	8,01,991	163	75,636	...	...	7,313	2,736	76	...	11,534	9,53,851
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.	62,562	13,151	...	83,536	5,702	81,738	3,373	41,122	2,830	1,021	576	2,95,611
REFUGEES AND STATE PRISONERS:												
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	82,274	...	...	...	...	...	82,274
Ayub Khan	...	...	...	...	...	...	70,098	...	...	...	...	70,098
Kabul Refugees and State Prisoners	12,699	9,601	...	11,975	...	52,213	15,353	...	...	...	...	1,01,241
Chitral Prisoners	...	...	6,448	...	...	...	...	...	...	...	...	6,448
Russian Refugees	17,774	...	...	...	...	...	...	...	...	...	...	17,774
Charges on account of Ex-King of Burma	...	...	...	7,458	...	...	...	...	...	...	...	7,458
Burmese Refugees and State Prisoners	3,360	...	4,800	...	...	...	...	24,505	...	...	...	32,665
Other Refugees and State Prisoners	350	...	37,428	...	3,520	36,680	41,502	...	...	7,008	754	1,27,242
SPECIAL POLITICAL EXPENDITURE:												
Miscellaneous	29,43,462	...	...	...	...	...	...	...	...	...	...	29,43,462
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	3,37,530	...	...	...	...	...	...	...	...	...	...	3,37,530
CHARGES FOR LIGHTING AND BUOYING OF THE PERSIAN GULF	1,61,868	...	...	...	...	...	...	...	...	...	...	1,61,868
MOIETY OF EXPENDITURE ON ACCOUNT OF SOUTH PERSIA MILITARY POLICE	92,28,436	...	...	...	...	...	...	...	...	...	...	92,28,436
SPECIAL MISSON TO KASHGAR	...	...	...	...	...	...	47,119	...	...	...	...	47,119
MISCELLANEOUS:												
Malwa Bhil Corps	1,84,079	...	...	...	...	...	...	...	...	...	...	1,84,079
Mewar Bhil Corps	2,02,655	...	...	...	...	...	...	...	...	...	...	2,02,655
Imperial Cadet Corps	3,674	...	...	...	...	...	...	...	...	...	...	3,674
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	22,581	1,007	...	...	...	...	...	30	...	...	...	23,618
Demarcation of Boundary and Trans-Frontier Surveys	649	...	937	1,905	...	411	1,922	23	4,521	...	124	10,492
Charges in connection with the education of Tibetan boys	1,113	...	...	...	...	...	...	...	...	...	...	1,113
Purchase and Repair of Insignia of the Order of Indian Empire	12,522	...	...	...	...	...	...	...	...	...	...	12,522
Rewards to Indian Chiefs for Political Services	1,397	1,26,568	...	...	...	...	5,302	1,349	...	...	...	1,34,616
Rewards for Intelligence and Assistance	...	25,085	...	...	889	...	135	1,266	...	...	...	27,375
Major Key's deputation to Mekran Border	3,278	...	...	...	...	...	...	...	...	...	...	3,278
Charges in connection with Hedjaz pilgrims	5,42,457	...	...	...	...	...	...	...	...	...	...	5,42,457
Sundry charges	6,361	1,12,906	85,276	81	11,468	744	15,906	48,131	80	4,881	1,059	2,86,893
TOTAL CHARGES IN INDIA . R	2,18,03,622	48,69,600	2,36,301	12,59,140	40,293	2,63,058	6,54,713	13,66,264	86,786	41,120	6,63,259	3,12,84,156
Total India converted into £ at R15=£1 . £												**2,085,610**
CHARGES IN ENGLAND—												
Sum placed at the disposal of the Secretary of State for India for Secret Service											5,500	
Cost of Insignia of Indian Orders											6,006	
Moiety of expenditure in connection with the South Persia Military Police											3,104	
On account of the moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengmai, Siam											1,200	
Miscellaneous expenditure											16,978	
											32,788	
Stores for India (including £2,466 16*s.* 1*d.* moiety of cost of Stores for lighting and buoying the Persian Gulf and £1533 14*s.* 1*d.* moiety of cost of stores for the South Persia Military Police).											5,420	
TOTAL CHARGES IN ENGLAND												38,208
TOTAL CHARGES OF POLITICAL AGENCIES, ETC.											£	2,123,818

(a) Hitherto shown under "Special Political Expenditure."

No. 40A.—ACCOUNT of RECEIPTS under Agriculture for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Agriculture Receipts including receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton Ginning Factories . . .	Rs. 48,751	Rs. 8,288	Rs. 3,65,85	Rs. 4,18,560	Rs. 1,45,015	Rs. 3,08,871	Rs. 5,35,108	Rs. 31,178	Rs. 66,237	Rs. 2,19,084	Rs. 25,426	Rs. 21,72,398
Veterinary Receipts .	3,45,019	250	26,899	19,460	57,620	20,147	2,11,136	25	171	1,000	970	6,82,697
TOTAL AGRICULTURE .	3,93,770	8,538	3,92,749	4,38,020	2,02,665	3,29,018	7,46,244	31,203	66,458	2,20,084	26,396	28,55,095
Total India converted into £ at R15=£1 . £												**190,340**

No. 40B.—ACCOUNT of CHARGES under AGRICULTURE for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture . . .	8,12,864	73,649	13,90,372	13,21,165	10,39,113	13,69,310	12,59,042	3,10,585	4,04,810	7,83,843	3,39,946	90,94,699
Veterinary Charges .	5,59,080	26,783	3,10,481	4,20,456	2,78,525	2,15,169	6,86,905	2,62,426	78,202	1,85,601	55,498	30,59,112
Registrar of Co-operative Credit Societies . .	14,022	...	2,73,982	2,30,084	3,29,469	1,08,438	1,76,131	3,05,093	1,48,161	1,24,442	34,376	17,44,193
Refunds . .	1,000	...	3,051	...	...	3,433	1,320	...	34	478	...	9,316
TOTAL .	13,66,952	1,00,432	19,67,886	19,71,705	16,47,107	16,96,350	21,23,398	8,78,104	6,31,207	10,94,364	4,29,820	1,39,07,325
Total India converted into £ at R15=£1 . £												**927,155**
CHARGES IN ENGLAND:												
Contribution for two years to the International Institute of Agriculture at Rome												828
Pay and Expenses of Officers specially employed, passage of Officers on appointment, and miscellaneous expenditure .												868
												1,696
Stores for India												1,322
TOTAL CHARGES IN ENGLAND .												3,018
TOTAL CHARGES UNDER AGRICULTURE £												930,173

No. 40C.—ACCOUNT of Receipts under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal	United Provinces of Agra and Oudh.	Punjab	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	R s	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cinchona Plantation Receipts . . .	...	...	10,92,869	...	18,38,086	...	...	...	...	...	...	29,30,955
Zoological Survey .	735	...	...	...	...	...	...	...	...	...	...	735
Examination Fees .	57	...	2,31,203	19,645	1,902	641	1,556	26	...	1,184	...	2,56,214
Emigration Fees . .	...	...	240	15	2,034	...	...	...	...	23	17,454	19,766
Steam Boiler Inspection Fees . . .	...	...	45,768	68,405	...	4,047	21,669	...	...	23,955	...	1,63,844
Sale of Stores and Materials . .	1,88,769	...	...	...	...	...	...	...	...	...	...	1,88,769
Receipts from Industrial Operations (*a*) . .	...	...	5,42,846	...	332	...	3,045	...	...	17,563	...	5,63,786
Civil aviation .	166	...	...	...	...	...	...	...	...	...	...	166
Miscellaneous . .	34,794	94	33,173	1,47,123	1,73,321	19,390	6,222	9,975	3,836	1,362	4,296	4,33,586
TOTAL RECEIPTS IN INDIA R	2,24,521	94	19,46,099	2,35,188	20,15,675	24,078	32,492	10,001	3,836	44,087	21,750	45,57,821
Total India converted into £ at R15=£1 . £												**303,855**
RECEIPTS IN ENGLAND:												
Sale proceeds of books, maps, etc.												£ 1,120
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS . £												304,975

(*a*) Includes Fishery receipts.

No. 40D.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Scientific.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Survey of India (as per details in Account No. 40E., page 106)	24,26,930	...	...	...	...	...	...	...	...	...	...	24,26,930
Botanical Survey	89,900	...	...	...	...	...	...	...	...	...	...	89,900
Geological Survey: Superintending Officers 1,90,541; Establishment 39,298; General Charges (including Library, Museum, etc) 56,196	2,86,035	...	...	...	...	...	...	...	...	...	...	2,86,035
Meteorological Department	4,49,079	...	...	...	...	...	...	...	...	...	...	4,49,079
Archæological Department	3,06,328	...	48,199	...	...	...	...	34,846	300	...	...	3,89,673
Central Museum	43,684	...	...	...	...	...	...	...	...	...	...	43,684
Imperial Institute	...	...	1,500	...	...	...	...	...	...	...	3	1,503
Donations to Scientific Societies	8,808	...	4,124	12,200	20,440	4,000	...	500	15,797	12,500	13,000	91,369
Ethnographical Survey	...	...	...	1,903	...	...	...	...	...	...	224	2,127
Board of Scientific Advice	3,281	...	...	...	...	...	...	...	...	...	...	3,281
Provincial Museums	14,289	5,516	39,211	27,430	...	35,892	12,599	879	18,875	9,623	100	1,64,414
Exploration of Petroleum, Coal and Minerals	3,894	...	...	...	...	...	...	...	...	...	...	3,894
Zoological Survey	1,18,922	...	...	...	...	...	...	...	...	...	...	1,18,922
Hydro-Electric Survey	46,785	...	19,201	10,303	602	22,487	1,074	22,375	19,857	14,236	17,963	1,74,888
Civil aviation	1,781	...	...	...	...	...	...	4,893	...	...	...	6,674
Labour and Emigration.												
Emigration	19,123	...	12,315	110	32,404	...	...	5,748	1,946	312	79,184	1,51,142
Inspector of Factories	102	...	30,866	65,601	64,690	16,016	11,569	19,165	190	...	...	2,08,199
Statistics.												
Bureau of Commercial Intelligence	2,26,688	...	...	...	...	...	...	...	...	...	...	2,26,688
Census	24,015	...	...	...	2,118	...	...	...	...	...	...	26,133
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	...	...	120	...	...	120
Provincial Statistics	1,819	7,344	31,573	44,745	38,818	24,609	9,929	51,606	16,148	13,868	10,293	2,50,752
Miscellaneous.												
Development of Industries(a)	418	...	8,65,849	2,95,738	2,02,186	1,21,671	76,106	30,868	14,348	2,04,634	19,548	18,31,366
Controller of Patents and Designs	49,461	...	...	...	...	...	...	...	...	...	...	49,461
Cinchona Plantations	...	...	5,09,104	...	3,19,128	...	...	...	...	...	...	8,28,282
Inspector of Mines	1,28,317	...	...	...	65	...	...	...	...	...	...	1,28,382
Imperial Library	52,148	...	...	...	...	...	...	...	...	...	...	52,148
Preservation and Translation of Ancient Manuscripts	...	...	...	...	6,000	1,448	...	...	...	...	...	7,448
Examinations	53,736	15	2,07,028	8,482	2,959	1,096	7,202	1,668	1,689	...	2,500	2,85,915
Inspector of Explosives	82,844	...	...	...	...	...	...	...	...	...	...	82,844
Steam Boiler Inspection Establishment	...	...	40,405	88,638	...	...	18,360	...	...	30,070	...	1,77,473
Actuary to the Government of India	30,618	...	...	...	...	...	...	...	...	...	...	30,618
Registrar of Joint Stock Companies	2,027	...	14,041	34,568	22,270	6,587	57,994	...	283	...	...	1,37,770
Indian War Memorial	43,903	...	...	...	...	...	...	...	...	...	...	43,903
Miscellaneous	25,97,439(b)	17,146	1,43,217	2,10,209	94,692	63,066	43,234	12,641	1,29,631	62,919	1,185	33,74,782
Refunds	...	...	2,011	2,619	833	1,166	200	...	391	153	...	7,383
TOTAL CHARGES IN INDIA Rs.	71,11,874	30,021	19,68,644	8,02,551	8,06,645	2,98,038	2,38,267	1,85,192	2,19,575	3,48,325	1,44,000	1,21,53,132
Total India converted into £ at ₹15=£1											**£**	810,209
Carried over											**£**	810,209

(a) Includes fishery charges.
(b) Includes Rs. 22,24,219 on account of purchase of Java Quinine.

No. 40D.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS DEPARTMENT, for the Year ended 31st March 1920—*concld.*

		£
Brought forward		810,209
CHARGES IN ENGLAND:	£	
Objects of a literary, scientific, or antiquarian character	1,414	
Expenses attending the preparation of "Fauna Indica"	661	
Expenses in connection with the Indian Section of the Imperial Institute	2,100	
Expenditure in connection with the History of the Indian Expeditionary Force in France	386	
Grant-in-aid of the publication of the "Encyclopædia of Islam"	80	
Contingent expenses of the India Museum Collection at Kew	493	
Preparation of Tide Tables for Indian Ports	1,607	
Fee and expenses of an expert sent to India to report on the methods of mining, etc., in Indian Coalfields	1,536	
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	4,449	
	12,726	
Stores for India	30,048	
TOTAL CHARGES IN ENGLAND		42,774
TOTAL CHARGES UNDER SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS	£	852,983

No. 40E.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

		₹
INDIA, GENERAL.		
Scientific.		
SURVEY OF INDIA:		
Controlling and Administrative Staff		1,63,172
Head-Quarters Offices:		
Office Establishment, Correspondence and Drawing Branch		2,58,810
Lithographic and Photographic Establishments		2,34,327
Engraving Establishment		55,888
Trigonometrical Office Establishment		2,01,020
Bengal Drawing Office		12,778
Bihar and Orissa Drawing Office Establishment		8,636
Mathematical Instrument Factory (including cost of Instruments purchased in India)		3,31,340
Simla Drawing Office Establishment		60,487
Survey Parties:		
Charges of Working Parties		25,77,524
Miscellaneous Charges		1,06,185
		40,10,167
	₹	
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 15B, page 38	*2,40,649*	
„ „ to Minor Works and Navigation—Works for which neither Capital nor Revenue Accounts are kept, *vide* note (p) on page 185	*2,57,414*	
„ for cost of Instruments and Maps supplied to other Public Departments	*10,85,174*	
		15,83,237
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 40D	₹	24,26,930
Total converted into £ at ₹15=£1	£	161,795

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1919-20.

Section E.—Miscellaneous.

Revenue, £1,851,776. Expenditure, £6,543,133.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Territorial and Political Pensions	41	Expenditure	116	...	...	207,311
Civil Furlough	42	Expenditure	116	...	...	582,007
Superannuations	43A	Receipts	117	...	229,251	...
„	43B	Expenditure	118	...	...	3,692,465
Stationery and Printing	44A	Receipts	119	...	132,677	...
„	44B	Expenditure	119	...	...	1,276,270
„	44C	Details of Charges under Printing Establishments	120	312,524	...	...
„	44D	Statement showing the value of Stationery Stores supplied to the various Departments	121	328,644	...	...
„	44E	Statement showing the value of Printing Work, etc., supplied to the various Departments	122	952,312	...	...
Exchange	45	Receipts	123	...	...	...
Miscellaneous	46A	Receipts	124	...	1,489,848	...
„	46B	Expenditure	125	...	...	785,080
				Total	1,851,776	6,543,133

No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1920.

INDIA, GENERAL.	Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS.			
Angria Family.			
Exceeding Rs. 5,000 per annum:			
Family of Sardar Manoji Rao Angria of Alibagh (Indore)		7,200	
Banda Family.			
Not exceeding Rs. 5,000 per annum		7,175	
Banpur Family.			
Not exceeding Rs. 5,000 per annum:			
Pahar Singh		2,470	
Jeitpur Family.			
Not exceeding Rs. 5,000 per annum:			
Dependants of Maharajah Anupgir		2,250	
Kharun Chiefs.			
Exceeding Rs. 5,000 per annum:			
Sardar Habibulla Khan, son and successor of Sirdar Yakub Khan (Quetta)		4,500	
Oudh Family.			
Not exceeding Rs. 5,000 per annum:			
Family and dependants of the Late Oudh Family		3,677	
Afghan Refugee.			
Not exceeding Rs. 5,000 per annum:			
Sardar Haidar Quli Khan		3,472	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Delhi Family	14,374		
Rohtak Family	95		
Bolia Family	2,102		
Jhansi Family	1,000		
Family of the late Pindari Chiefs	173		
Carnatic Stipendiaries	7,329		
Family of Rao Knosal Sing of Hirapur	2,182		
Kurnool Family	1,011		
Tokekar Family	115		
Nagpur Pensions	350		
Masulipatam Family	269		
Mahratta Salianadars	23,630		
Mohipatram Family	2,248		
Miscellaneous	47,945		
Family of Sardar Mohammed Hosain Khan	4,554		
Compensation on account of Depreciation of Krans	4,274		
		1,11,651	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum:		1,42,395	
Delhi Royal Family	21,955		
Family of Nawab of Jhagar	125		
Bundelkhand Gosain Family	16,174		
Toria Kalpahar Family	652		
Allowances for the maintenance of religious establishments in Coorg	13,998		
Miscellaneous	1,828		
		54,732	
TOTAL INDIA, GENERAL			1,97,127
Carried over			1,97,127

No. 41.—ACCOUNT of Territorial and Political Pensions for the Year ended 31st March 1920—*contd.*

	Rs.	Rs.	Rs.
Brought forward			1,97,127
NORTH-WEST FRONTIER PROVINCE.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Ghulam Kasim Khan (Nawab of Tonk)	18,334		
Not exceeding Rs. 5,000 per annum	35,366	53,700	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		3,659	
TOTAL NORTH-WEST FRONTIER PROVINCE			57,359
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
Exceeding Rs. 5,000 per annum:			
Rauf Ahmad Khan Bahadur	5,400		
Prince Sir Ghulam Mohammad Ali, Khan Bahadur, K.C.I.E., Prince of Arcot	68,972		
	74,372		
Not exceeding Rs. 5,000 per annum	1,17,640		
Miscellaneous Payments	11,119		
		2,03,131	
Tanjore Pensions.			
Exceeding Rs. 5,000 per annum:			
Sivaji Rao Sahib	9,600		
Not exceeding Rs. 5,000 per annum	21,806		
Miscellaneous Payments	50		
		31,456	
Masulipatam Pensions.			
Not exceeding Rs. 5,000 per annum	...	10,813	
Kurnool Pensions.			
Not exceeding Rs. 5,000 per annum	7,851		
Miscellaneous Payments	6		
		7,857	
Bellary Pensions.			
Exceeding Rs. 5,000 per annum:			
Sri Ranga Deva Rayulu Raja of Anangudi		7,339	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Palkonda Pensions	5,400		
Mysore Pensions	6,965		
Gumsur Pensions	1,358		
Golconda Pensions	1,279	15,002	
Commutation of Pensions	...	16,021	
		2,91,619	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		180	
TOTAL MADRAS			2,91,799
Carried over			5,46,285

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1920—*contd.*

	Rs.	Rs.	Rs.
Brought forward .			5,46,285
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
Exceeding Rs. 5,000 per annum :			
Sardar Mir Muzaffer Hosein Khan, head of the branch of the family of Rahimut-ul-Nissa Begum	30,889		
Mir Masud Alam Khan, head of the branch of the family of Ziaul Nissa Ladli Begam	30,889	61,778	
Najmudin Khan's Family.			
Exceeding Rs. 5,000 per annum :			
Mir Sadrudin Khan Walad Ajimuddin Khan		6,076	
Yemen Stipendiaries.			
Exceeding Rs. 5,000 per annum :			
Sultan Abdul Karim bin Fadal Ali	39,384		
Not exceeding Rs. 5,000 per annum	42,783		
		82,167	
Satara Pensions.			
Exceeding Rs. 5,000 per annum :			
Pratapsing *alias* Bhausaheb Bhonsle	30,000		
Not exceeding Rs. 5,000 per annum	5,524	35,524	
Angria Family Pensions.			
Not exceeding Rs. 5,000 per annum		1,033	
Pensions granted on the conquest of Sind.			
Exceeding Rs. 5,000 per annum :			
Mir Fateh Khan, Wallad Shair Mahomed Khan Talpur .	24,000		
Mir Abdul Hosein Khan	14,400		
His Highness Mir Nur Mahomed Khan Talpur . . .	36,000		
Bibi Sona, widow of His Highness the late Mir Hussein Ali Khan	7,819		
Mir Fateali Khan Wallad Mir Ali Hosein Khan . . .	9,600		
Mir Gulam Murtaza Khan, Wallad Mia Shah Mohomed Khan	6,000		
Mir Sohrab Khan, Wallad Mir Rustam Khan . . .	15,600		
Mir Mahrab Khan	12,000		
	1,25,419		
Not exceeding Rs. 5,000 per annum	69,981		
		1,95,400	
Shahgazi Family Pensions.			
Not exceeding Rs. 5,000 per annum		120	
Carried over . . .		3,82,098	5,46,285

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1920—*contd.*

	Rs.	Rs.	Rs.
Brought forward		3,82,098	5,46,285
BOMBAY—*contd.*			
Miscellaneous.			
Exceeding Rs. 5,000 per annum:			
Shambu Sing Amarsing	7,795		
Mr. Michael D'Lama E'Souza	7,000		
Mir Allahbakshkhan Urf Gulam Hyderkhan walad Mir Sherkhan	6,000		
Shermia Bapu Mia	6,000		
His Highness Aga Sultan Mahomed Shah	12,000		
	38,795		
Not exceeding Rs. 5,000 per annum	20,630	59,425	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:—			
Nagpore Family	225		
Peshwa Pensions	2,208		
Family of the late Nawab of Broach	4,639		
Heads of Tribes at Aden	16,273		
Kirparam's Family	3,393		
Peint Pensions	1,971		
Thoke Family	2,034		
Tanjore Family	1,562		
Family of the Nawab of Bednur	600		
Sumant Family	1,020		
Dhamdhare Family	613		
Naikara Family	184		
Family of Sher Khan Dinamia	150		
Nagar Parkar Rana Family	207		
Oudh Royal Family	54		
Savanur Diwan's Family	212		
Berar Pensions	3,707		
		39,052	
Charitable Allowances.		4,80,575	
Miscellaneous expenses of Mirs and other political stipendiaries		3,188	
Total Bombay			4,83,763
BENGAL.			
Territorial and Political Pensions.			
Nizamut Family.			
Exceeding Rs. 5,000 per annum:			
Nawab Asif Kader Syed Wasif Ali Mirja Bahadur, Nawab of Murshidabad (including the grants for repairs)	2,30,000		
Nazarut Ali and Ali Mirza	20,000		
Asman Kudr Syed Asad Ali Mirza	15,000		
Wala Kudr Syed Hossein Ali Mirza	1,554		
Syed Mozuffer Ali	7,584		
Syed Nazir Ali Mirza Falak Kudr	10,000		
Syed Mahomed Fyezolly Khan and others	26,931		
Syed Abul Hossein *alias* Sultan Saheb	15,500		
	3,26,569		
Not exceeding Rs. 5,000 per annum	92,522	4,19,091	
Carried over		4,19,091	10,30,048

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1920—*contd.*

	Rs.	Rs.	Rs.
Brought forward		4,19,091	10,30,048
BENGAL—*contd.*			
Oudh Family.			
Exceeding Rs. 5,000 per annum:			
Prince Ahmed Ali Kumar Kudr Bahadur	3,871		
Mohamed Baber Mirza Bahadur	6,000		
Mohamed Ibrahim Ali Bahadur	5,500		
Mohamed Abul Ali Mirza Daroga Bahadur	6,000		
Mahomed Reza Ali Bahadoor	6,000		
Mahomed Askadi Buland Jah Bahadur	6,000		
Mahomed Akram Hossein Afsodal Moolook	6,000		
Mohamed Noke Ali Bahadur (Dilwar Jah)	129		
	39,500		
Not exceeding Rs. 5,000 per annum	1,05,464		
		1,44,964	
Chitpore Family.			
Not exceeding Rs. 5,000 per annum		5,702	
Mysore Family.			
Not exceeding Rs. 5,000 per annum		18,517	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Rajmehal Family	6,334		
Purneah Family	3,468		
Bissenpore Raj Family	1,967		
Family of Moulana Mohamed Asiff	192		
Others	9,749	21,710	
TOTAL BENGAL			6,09,984
UNITED PROVINCES OF AGRA AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
Exceeding Rs. 5,000 per annum:			
Badshah Bahu Begum	9,000		
Not exceeding Rs. 5,000 per annum	1,00,047	1,09,047	
Ex-Royal Family of Delhi.			
Not exceeding Rs. 5,000 per annum		40,389	
Maharajah of Benares.			
Exceeding Rs. 5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		1,00,000	
Carried over		2,49,436	16,40,032

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1920—*contd.*

	Rs.	Rs.	Rs.
Brought forward		2,49,436	16,40,032
UNITED PROVINCES OF AGRA AND OUDH—*contd.*			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Syed Ahmad Shah of Meerut	11,000		
Afroz-un-Nissa Begum, Lucknow	8,400		
Raja Krishna Pal Singh, Fatehpur	2,902		
Syed Dost Muhamad Khan, Bulandshahr	9,600		
Rani Ramanand Kuar, Agra	6,000		
Limbin Mintha, Allahabad	9,348		
	47,250		
Not exceeding Rs. 5,000 per annum	25,171	72,421	
Miscellaneous.			
Not exceeding Rs. 5,000 per annum:			
Family of Tafazzul Hosain Khan	18,207		
„ ex-Nawab of Farukabad	8,053		
„ late ex-Raja of Coorg	3,170		
„ late Nawab of Jhajjar	11,960		
„ late Raja of Jhansi	665		
„ late Rahmut-ulla Khan of Bareilly	1,316		
„ Shah Jalil and Shah Sultan of Bareilly	2,558		
„ Sultan Mohammad Mirzah Shafi, Prince of Persia	655		
„ Nawab Suja-ud-daula	967		
„ late ex-Nawab of Banda	1,205		
„ Khair-andesh Khan of Bareilly	460		
„ late Nawab Kasim Ali Khan of Benares	767		
„ late Husain Ali Khan	168		
„ Moulvi-Zia-Ulla Khan of Bareilly	3,041		
Moradabad Minhadars	2,108		
Commutations of Pensions	15,483		
Nizamat Family	2,100		
		72,883	
Bahu Begum's Zamanat Wasika.			
Exceeding Rs. 5,000 per annum:			
Baker Ali Khan	6,194		
Not exceeding Rs. 5,000 per annum	94,358		
		1,00,552	
Bahu Begum's Amanat Wasika.			
Exceeding Rs. 5,000 per annum	65		
Not exceeding Rs. 5,000 per annum	1,94,533		
		1,94,598	
CHARITABLE ALLOWANCES.			
		6,89,890	
Exceeding Rs. 5,000 per annum:			
Khadims of Dargah of Fatehpur Sikri	8,053		
Ranbir Singh (Family of Raja Lal Sing)	12,000		
	20,053		
Not exceeding Rs. 5,000 per annum:			
Family of Raja Lal Sing	4,200		
Punjab State Pensioners	2,400		
Jalaun Pensioners	5,027		
Family of late Raja Himmat Bahadur	645		
Miscellaneous	19,698		
	31,970		
		52,023	
TOTAL UNITED PROVINCES OF AGRA AND OUDH			7,41,913
Carried over			23,81,945

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1920—*contd.*

	Rs.	Rs.	Rs.
Brought forward			23,81,945
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
Exceeding Rs. 5,000 per annum :			
Mohamed Akbar Khan	10,000		
Tika Gagan Singh	7,862		
	17,862		
Not exceeding Rs. 5,000 per annum :			
Family of the ex-King of Kabul (Shahzaman Khan)	9,394		
Lahore Royal Family	944		
Family of the Nawab Surfraz Khan of Multan	1,732		
„ of a Jagirdar in Rohtak	476		
Miscellaneous	22,038		
	34,584		
CHARITABLE ALLOWANCES.		52,446	
Not exceeding Rs. 5,000 per annum :			
Family of ex-King of Kabul (Shahzaman Khan)	1,377		
Miscellaneous	10,478		
Disbanded soldiers of the late Sikh Government and their families	2,236		
Exceeding Rs. 5,000 per annum :			
Miscellaneous	24	14,115	
TOTAL PUNJAB			66,561
BURMA.			
CHARITABLE ALLOWANCES.			
Exceeding Rs. 5,000 per annum		27,217	
Not exceeding Rs. 5,000 per annum :			
Members of the ex-Royal Family of Burma		1,24,571	
Shan and other Chiefs		916	
Officials of the late Burmese Government		6,047	
Delhi Family		7,546	
Refugee Princes		1,979	
Talifoo Refugee Princes		300	
TOTAL BURMA			1,68,576
BIHAR AND ORISSA.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Not exceeding Rs. 5,000 per annum		8,630	
Oudh Family.			
Not exceeding Rs. 5,000 per annum		332	
Carried over		8,962	26,17,082

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1920—*contd.*

	Rs.	Rs.	Rs.
Brought forward		8,962	26,17,082
BIHAR AND ORISSA—*contd.*			
Maharajah Shitub Roy's Family.			
Exceeding Rs. 5,000 per annum		.112	
Khurda Raja.			
Exceeding Rs. 5,000 per annum :—			
Raja Mukanda Deb		23,471	
Mysore Family.			
Not exceeding Rs. 5,000 per annum		660	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Goomesur Raj Family	1,440		
Nawab Mooneeoodowlla's Family	1,478		
Porahat Raj Family	73		
Heirs of Saheb Bux Bibee	245		
Ungul Pensioner	207		
Family of Raja Kader Bux Khan and Kader Hosein Khan	120		
Miscellaneous	5,660	9,223	
		42,428	
CHARITABLE ALLOWANCES.			
Exceeding Rs. 5,000 per annum:			
Unno-Chuttur charges paid in Cuttack and Balasore		5,176	
TOTAL BIHAR AND ORISSA			47,604
CENTRAL PROVINCES AND BERAR.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nagpur Burhanshah Family.			
Exceeding Rs. 5,000 per annum:			
Raja Azam Shah		50,000	
Bhonsla Family.			
Exceeding Rs. 5,000 per annum:			
Luxman Rao	12,000		
Raja Raghojee Rao (Janojee Family)	60,000		
	72,000		
Not exceeding Rs. 5,000 per annum	7,800		
		79,800	
Relatives of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		11,486	
Servants and Dependants of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		11,277	
Ladies of the Zenana of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		280	
Carried over		1,52,843	26,64,686

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1920—*concld.*

	Rs.	Rs.	Rs.
Brought forward		1,52,843	26,64,686
CENTRAL PROVINCES AND BERAR—*contd.*			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Gond Raja of Chanda	7,617		
Not exceeding Rs. 5,000 per annum:			
Bijragogarh Family	1,041		
Pensions from the 2½ lakhs Fund of Saugor	340		
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	3,351		
Mahratta Salianadars	2,806		
Tanjore Raj Pension	48		
	7,586	15,203	
CHARITABLE ALLOWANCES.		1,68,046	
Not exceeding Rs. 5,000 per annum		1,381	
TOTAL CENTRAL PROVINCES AND BERAR			1,69,427
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Bar Senapati's Family	974		
Raja Chandra Kanta Sing's Family	634		
Other Pensioners	6,598		
		8,206	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		180	
TOTAL ASSAM			8,386
TOTAL IN INDIA		Rs.	28,42,499
Total India converted into £ at Rs. 15=£1, £			189,500
CHARGES IN ENGLAND:			
Members of the Family of the late Maharajah Duleep Singh		16,766	
Members of the Bengal Nizamut Family		1,045	
TOTAL IN ENGLAND			17,811
TOTAL TERRITORIAL AND POLITICAL PENSIONS		£	207,311

No. 42.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1920.

	Rs.	
IN INDIA:		
India, General	18,529	
Madras	33,816	
Bombay	14,622	
Bengal	950	
United Provinces	95	
Bihar and Orissa	5,074	
Assam	2,451	
TOTAL IN INDIA	Rs.	75,537
Total India converted into £ at Rs. 15=£1, £		5,036
CHARGES IN ENGLAND:		
Indian Civil Service	282,614	
Other Civil Services in India	189,434	
Military Officers in Civil employ	99,500	
Bengal Pilot Service	5,423	
TOTAL IN ENGLAND		576,971
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	£	582,007

No. 43A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
INDIA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund	...	...	278	141	...	...	750	...	...	...	...	1,169
Subscriptions to the Military Orphan Fund	271	...	...	...	83,061	...	263	...	...	...	...	83,595
Subscriptions under the Indian Civil Service Family Pension Regulations	1,27,192	15,215	90,223	1,20,488	1,02,508	1,32,892	90,467	70,037	70,384	49,325	26,052	8,95,383
Subscriptions to the Bengal Civil Fund	200	...	...	...	...	2,446	...	...	...	...	...	2,646
Subscriptions to the Bombay Civil Fund	346	...	...	566	...	...	...	...	...	...	...	912
Contributions for Pensions and Gratuities	2,10,283	10,125	1,99,225	7,34,627	42,150	89,856	94,928	17,845	47,268	3,10,203	9,348	17,65,858
Deductions for Pilot Service Pension Fund	...	...	...	...	13,037	...	...	...	...	...	...	13,037
Miscellaneous	10,000	...	60	80	...	...	126	27	634	...	...	10,927
TOTAL RECEIPTS IN INDIA	3,48,292	25,340	2,89,786	8,55,902	2,40,756	2,25,194	1,86,534	87,909	1,18,286	3,59,528	36,000	27,73,527

Total India converted into £ at Rs. 15=£1 . £ **184,902**

	£	£
ENGLAND:		
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., Ch. II, Dividends, etc.		6,410
Subscriptions in respect of the India Office Provident Fund		1,086
Contributions, due before 31st March 1919, towards Annuities of Members of the Indian Civil Service		1,020
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Fund	92	
Bombay Civil Fund:	24	
Bengal Military Orphan Society	3,427	
Bengal Military Fund	4,734	
Madras Military Fund	1,759	
Bombay Military Fund	2,247	
Madras Medical Fund	34	
Indian Navy Fund	52	
		12,369
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service		2,105
Subscriptions towards Indian Civil Service Family Pensions		21,322
Family Subscriptions of Non-European Members of the Indian Civil Service		37
TOTAL RECEIPTS IN ENGLAND	. £	44,349
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES	. £	229,251

No. 43B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1920.

INDIA.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	14,42,529	1,81,386	34,43,414	41,66,204	34,68,205	39,31,801	24,28,172	13,98,815	10,35,457	9,33,569	3,54,257	2,27,83,809
Compassionate Allowances	10,199	10,685	14,781	43,242	7,232	27,780	45,152	...	7,880	5,312	3,569	1,75,832
Commuted value of Pensions	1,58,993	9,548	1,67,083	1,13,497	1,10,163	28,556	50,231	1,12,924	64,986	1,63,337	12,690	9,92,008
Gratuities	40,656	6,707	21,131	8,262	40,832	25,526	33,891	17,691	8,625	19,293	34,211	2,56,825
Pensions for Distinguished and Meritorious Services	...	6,895	...	...	...	...	3,702	...	...	...	375	10,972
Donations to Service Funds	2,808	...	...	4,705	...	5,449	...	2,656	...	...	...	15,618
Pensions of the Military Fund	4,786	...	14,698	5,648	...	...	133	...	...	...	...	25,265
Pensions of the Military Orphan Fund	100	...	8,831	3,103	29,770	17,910	8,685	...	2,691	...	400	71,490
Pensions of the Medical Retiring Fund	...	...	1,587	...	...	...	1,391	...	...	...	...	2,978
Pensions of the Bengal Civil Fund	23,513	...	...	...	....	...	...	...	...	...	...	23,513
Pensions of the Madras Civil Fund	...	...	9,346	...	...	...	...	...	...	...	...	9,346
Pensions under the Indian Civil Service Family Pension Regulations	22,401	...	...	...	...	...	...	...	...	...	...	22,401
Covenanted Civil Service Pensions	...	...	50,120	28,167	44,655	13,885	96	15,000	...	...	3,750	1,55,673
Pensions under War Risk Compensation Scheme	...	96	2,247	25,816	41,861	460	6,157	88	1,088	...	21,778	99,591
Special Pensions connected with War 1914	...	...	4,403	2,118	1,380	...	2,374	...	..	...	...	10,275
Refunds	17,263	...	1,601	769	468	96	...	24	...	77	...	20,298
TOTAL CHARGES IN INDIA	17,23,248	2,15,317	37,39,242	44,01,531	37,44,566	40,51,463	25,79,984	15,47,198	11,20,727	11,21,588	4,31,030	2,46,75,894

Total India converted into £ at Rs. 15 = £1 **£ 1,645,060**

ENGLAND.	£	£	
Pensions for Distinguished and Meritorious Services		2,292	
Pensions, etc., on retirement of Officers of the following classes :—			
India Office :			
Superannuation	28,696		
Compensation (on reduction of staff)	2,274		
Compassionate and Injury	1,326		
Additional Gratuities under the Superannuation Act, 1909	15,968		
		48,264	
Judges of the High Courts in India		30,510	
Bishops of Calcutta and Bombay		1,802	
Indian Civil Service :			
Bengal	355,704		
Madras	87,286		
Bombay	86,564		
		529,554	
Other Civil Services in India		632,616	
Bengal Pilot Service		4,482	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		6,379	
Pensions payable in respect of the India Office Provident Fund		7,021	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed		4,416	
Compassionate and Miscellaneous Pensions		11,376	
		1,278,712	
Pensions and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund :—			
Bengal Civil Fund	150,280		
Madras Civil Fund	56,718		
Bombay Civil Fund :	42,959		
Bengal Military Orphan Society	49,176		
Bengal Military Fund	151,904		
Madras Military Fund	146,437		
Bombay Military Fund	90,731		
Bengal Medical Retiring Fund	988		
Madras Medical Fund	31,292		
Indian Navy Fund	9,419		
		729,904	
Indian Civil Service Family Pensions		38,789	
TOTAL CHARGES IN ENGLAND			£ 2,047,405
TOTAL SUPERANNUATION, ETC., ALLOWANCES			£ 3,692,465

No. 44A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts from Sale of Stationery, etc.	3,67,220	5	45,874	19,583	1,331	38,566	1,13,597	...	8,188	144	772	5,95,280
Sale of Gazettes and other Publications	1,46,442	45	65,786	52,005	1,33,926	2,12,318	16,338	44,754	1,175	15,074	2,372	6,90,235
Other Press Receipts	1,29,182	19,330	58,030	1,18,710	57,889	1,07,525	1,04,504	25,738	33,822	44,602	5,318	7,04,650
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING Rs.	6,42,844	19,380	1,69,690	1,90,298	1,93,146	3,58,409	2,34,439	70,492	43,185	59,820	8,462	19,90,165
											Total India converted into £ at Rs. 15 = £1	£ 132,677

No. 44B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Office at the Presidency	3,06,884	...	68,887	69,068	...	...	...	...	...	...	...	4,44,839
Purchase of Stationery	98,33,708	34,191	5,93,852	12,67,656	29,606	68,394	1,33,541	28,129	19,049	4,933	6,485	1,20,69,514
Printing at Private Presses	17,187	6,862	45,718	2,797	2,072	...	33,428	...	765	5,016	719	1,14,564
Printing Establishment and Charges (as per details in Account No. 44C)	10,56,036	62,985	5,05,208	6,68,310	6,54,371	4,26,204	3,75,696	3,74,442	2,79,562	1,81,339	1,03,708	46,87,861
Refunds	8,600	...	1,925	166	457	825	6	1,395	123	328	165	13,990
Stationery supplied from Central Stores to the several Governments	*—61,18,961*	29,080	13,29,076	11,42,340	11,54,521	8,73,106	4,52,860	4,42,278	3,92,342	2,50,744	52,614	...
Ditto ditto For War purposes	*—109*	...	...	...	...	...	...	..	...	..	...	*—109*
Ditto ditto Postal and Telegraph Department	*—10,09,286*	...	...	...	...	...	...	...	...	...	...	*—10,09,286*
TOTAL CHARGES IN INDIA Rs.	41,44,059	1,33,118	25,44,666	31,50,337	18,41,027	13,68,529	9,95,531	8,46,244	6,91,841	4,42,360	1,63,691	1,63,21,403
										Total Charges in India converted into £ at Rs. 15= £1	£	1,088,093
CHARGES IN ENGLAND:												
Stationery, Printing, and Book binding, for the India Office, etc.											10,014	
Stores for India											178,163	
										TOTAL CHARGES IN ENGLAND		188,177
										TOTAL CHARGES FOR STATIONERY AND PRINTING	£	1,276,270

No. 44C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintending Officers	24,797	5,182	28,843	33,538	27,263	19,760	10,546	14,203	10,362	12,230	4,248	1,90,972
Establishment	10,87,586	14,942	2,87,060	3,67,333	4,17,940	2,35,905	1,51,483	2,49,080	1,66,598	1,12,744	79,160	31,69,831
Purchase of Materials and Stock	1,56,975	12,187	46,909	1,43,574	51,209	41,620	71,589	43,103	40,503	23,238	5,340	6,36,247
Work done at contract rate	9,78,718	...	...	...	5,863	4,815	512	—1,063	2,375	...	540	9,91,760
Travelling and other Allowances	16,846	4,061	67,618	11,650	43,601	31,248	38,635	7,342	26,659	17,059	4,802	2,69,321
Official Postage	2,05,960	474	13,253	15,133	359	26,784	5,255	15,206	2,421	5,344	3,954	2,94,143
Contingencies	1,95,661	855	71,547	94,520	1,08,136	59,349	27,105	18,969	31,534	8,276	6,046	6,22,498
Lithography	1,814	25,284	...	2,562	...	6,223	70,571	27,602	...	2,448	...	1,36,504
Branch Press (Simla)	4,35,681	...	...	...	...	...	...	...	...	...	...	4,35,681
Monotype Press (Simla)	1,40,314	...	...	...	...	...	...	...	...	...	...	1,40,314
Foreign Department Press	33,471	...	...	...	...	...	...	...	...	...	...	33,471
Private Secretary's Press	43,716	...	...	...	...	...	...	...	...	...	...	43,716
Residency and Agency Presses	34,026	...	...	...	...	...	...	...	...	...	...	34,026
Jail Presses, Mercara, Coorg and Delhi	11,560	...	...	...	...	...	...	...	...	...	...	11,560
	33,67,125	62,985	5,15,230	6,68,310	6,54,371	4,26,204	3,75,696	3,74,442	2,80,452	1,81,339	1,03,890	70,10,044
Deduct—Printing Works done for Postal and Telegraph Department	*23,11,089*	...	*10,022*	...	...	...	...	...	*890*	...	*182*	*23,22,183*
TOTAL PRINTING ESTABLISHMENT AND CHARGES AS IN ACCOUNT No. 44B.	10,56,036	62,985	5,05,208	6,68,310	6,54,371	4,26,204	3,75,696	3,74,442	2,79,562	1,81,339	1,03,708	46,87,861
											Total India converted into £ at Rs. 15=£1	**£ 312,524**

No. 44D.—STATEMENT showing the value of STATIONERY STORES supplied to the various Departments of Government in the Year ended 31st March 1920.

DETAILS OF DEPARTMENTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration	750	17,061	4,23,003	1,58,754	36,151	58,573	86,707	53,940	36,912	30,864	16,975	9,19,690
Opium	...	...	...	120	...	1,358	...	...	...	...	...	1,478
Salt, Customs and Excise	2.757	5	37,901	31,393	1,638	1,397	97	1,994	2,919	778	...	80,879
Forest	10,169	269	62,429	13,895	1,116	9,851	3,302	4,696	959	6,785	1,909	1,15,380
Stamps, Income Tax and Registration	4,447	32	81,470	13,534	7,877	1,570	833	15	3,098	578	800	1,14,255
Postal and Telegraph	9,01,796	...	39,997	67,493	...	...	...	...	...	...	...	10,09,286
Mint	12,368	...	...	885	...	...	...	...	...	...	...	13,253
General Administration	88,956	7,523	1,18,383	56,213	15,457	14,958	43,201	8,346	12,004	7,236	5,325	3,77,602
Law Courts and Jails	6,179	16,600	1,37,203	56,418	30,503	51,482	66,199	6,579	10,182	10,998	1,393	3,93,736
Police	...	12,856	46,950	75,817	34,936	34,237	28,340	21,315	17,816	5,726	6,829	2,84,822
Education	946	1,536	66,828	38,753	9,491	9,925	4,059	5,759	6,127	10,777	4,440	1,58,641
Medical and Sanitation	1,303	3,119	22,281	13,116	3,488	6,206	2,283	2,970	1,796	1,575	1,798	59,935
Ecclesiastical, Political, Ports' and Pilotage, Agriculture, Scientific and Miscellaneous and other Civil Departments	1,82,678	4,249	67,029	37,513	5,116	11,957	13,428	2,599	2,485	3,083	2,524	3,32,661
Military and Marine	6,46,322	...	38,400	1,28,597	...	...	...	...	...	...	...	8,13,319
Public Works	7,872	5,468	57,793	49,838	10,558	45,583	26,046	14,078	13,514	19,731	4,239	2,54,720
TOTAL SUPPLIES IN INDIA	18,66,543	68,719	11,99,667	7,42,339	1,56,331	2,47,097	2,74,495	1,22,291	1,07,812	98,131	46,232	49,29,657
Total India converted into £ at Rs. 15=£1											**£**	**328,644**

No. 44E.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the Year ended 31st March 1920.

DETAILS OF DEPARTMENTS	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration	15,133	6,136	1,18,137	1,31,380	1,24,749	2,22,452	25,537	1,81,967	36,306	43,224	12,968	9,17,989
Opium	...	...	...	645	25	...	...	...	...	...	9	679
Salt, Customs and Excise	5,054	9	26,050	27,274	78,360	20,206	398	30,249	6,112	9,760	1,691	2,05,663
Forest	8,899	433	8,821	20,693	4,080	17,397	5,220	23,953	2,690	14,042	1,042	1,07,270
Stamps, Income Tax and Registration	83	288	692	39,922	56,529	16,601	1,175	...	32,156	1,409	13,486	1,62,341
Postal and Telegraph	23,11,089	...	10,022	...	...	...	...	...	890	...	182	23,22,183
Mint	4,984	...	...	395	...	...	...	...	...	...	...	5,379
General Administration	9,14,675	19,377	1,78,446	4,29,736	3,82,843	2,40,578	2,28,723	2,24,892	2,29,157	1,57,523	1,23,005	31,28,955
Law Courts and Jails	93,708	12,379	63,446	1,09,933	3,16,937	99,757	60,457	63,100	58,765	61,793	15,369	9,55,644
Police	7,158	8,755	30,212	49,602	1,52,280	59,102	53,561	90,674	35,957	34,115	20,482	5,41,898
Education	27,766	1,745	24,140	36,338	48,906	33,780	18,563	40,075	10,690	7,608	15,064	2,64,675
Medical and Sanitation	16,306	5,862	12,911	23,614	79,003	17,269	16,323	28,493	37,651	16,215	10,861	2,64,508
Printing	5,84,050	296	17,345	25,905	22,405	12,321	3,995	10,886	2,82,549	3,690	2,305	9,65,747
Ecclesiastical, Political, Ports and Pilotage, Agriculture, Scientific and Miscellaneous and other Civil Departments	2,35,508	1,852	72,400	64,433	1,26,331	6,757	27,997	27,953	52,126	8,819	3,747	6,27,923
Military and Marine	32,68,771	...	11,482	89,081	...	...	...	11,697	642	319	750	33,82,742
Public Works	92,863	1,089	25,149	30,510	42,122	71,954	60,526	40,425	32,547	25,369	8,532	4,31,086
TOTAL SUPPLIES IN INDIA	75,86,047	58,221	5,99,253	10,79,461	14,35,070	8,18,174	5,02,475	7,74,364	8,18,238	3,83,886	2,29,493	1,42,84,682
											Total India converted into £ at R15=£1	£ 952,312

No. 45.—ACCOUNT of gain or loss by EXCHANGE in the year ended 31st March 1920.

India.	Rs.	Credit. Rs.	Debit. Rs.
On bills and telegraphic transfers on India—			
Amounts of bills drawn (*Vide* Account No. 93)	34,54,98,000		
Sterling (£31,226,218-12-9) received in respect of bills drawn converted at 1*s.* 4*d.* the rupee	46,83,93,280		
Gain by exchange		12,28,95,280	
On sterling bills and telegraphic transfers on London—			
Amount of bills drawn (£24,544,000) converted at 1*s.* 4*d.* the rupee (*Vide* Account No. 93A).	36,81,60,000		
Amount of rupees received in respect of sterling bills, etc.	18,57,72,972		
Loss by exchange			18,23,87,028
On other transactions—			
Recoverable War Expenditure, Supplies to Ministry of Munitions and other military transactions		29,19,44,483	...
Admiralty transports and other Marine transactions		21,80,511	...
Gold transactions (*Vide* Account No. 88D)		...	4,84,87,966
Compensation to Wolfram Producers		16,72,271	...
Purchase of Australian wheat		...	64,40,709
East Africa remittances		1,48,243	...
Opium supplied to Colonial Governments		66,41,404	...
Payments on behalf of Egypt		6,40,406	...
Supply of Funds to Ceylon		2,12,500	...
Other transactions with Colonial Governments and Protectorates		12,50,079	...
Postal and Money Order transactions		...	92,04,886
Lighting and Buoying in the Persian Gulf		1,52,283	...
Advances to Emigration Agents and Supplies to His Majesty's Ships		39,41,703	...
Persia Bills		...	8,71,986
Loss on the exchange of Foreign money, written off		...	31,63,193
Loss on rupee coinage (*Vide* Account No. 87B)		...	6,73,59,428
Sterling transactions of Railway Companies (Capital and Revenue)		...	2,24,43,620
Miscellaneous		5,27,510	...
TOTAL INDIA		43,22,06,673	34,03,58,816
Net gain by exchange during the year 1919-20		9,18,47,857	...
Deduct—			
(1) Amount transferred to Railway Capital Account	(*a*) *3,93,51,588*		
(2) Ditto to Irrigation Capital Account	*1,04,025*		
(3) Ditto to Delhi Capital Account	*85,170*		
		3,95,40,783	
Balance transferred to the Suspense head "Exchange on Remittance Account" for meeting deficiency arising out of the revaluation on a two shilling basis of the sterling holdings of the Paper Currency Reserve (See Account No. 88E).		5,23,07,074	...
Amount credited to Revenue		...	

NOTE.—In the accounts for 1919-20, the English sterling transactions have been converted into rupees on a uniform basis of £1=Rs. 15. The remittances from India to England by means of council bills and transfers and the remittances in the opposite direction by means of sterling bills and transfers are, however, actually effected at rates differing from this rate, the difference constituting the total gain or loss by exchange in normal years. The transactions of this year (as well as of preceding years) are, however, swollen by receipts in England of War expenditure incurred by the Government of India and recovered at varying rates of exchange.

The total exchange accrued as above was wholly taken to the Revenue Account in previous years commencing with 1914-15. In view, however, of the high rates of exchange prevailing in 1919-20, it has been decided to revive the practice in force prior to 1914-15 and to give the benefit of the high rates to the Railway, Irrigation and Delhi Capital accounts. In the case of Railways it may be further explained that the sterling transactions of Railway Companies have been converted at the average rate of exchange as defined in their contracts, and this exchange has been taken into account for purposes of exhibiting the capital transactions of individual Railways in accounts Nos. 74 and 79. For purposes of Government accounts the rate applied is the average of the daily Calcutta Telegraphic Transfers rates on London during the year, *viz.*, 1*s.* 11·8778509 the rupee, and the difference between these two rates has been credited as a lump sum in account No. 74.

It has been decided to credit the balance of the gains from exchange during 1919-20 to a Suspense head in order to meet the deficiency in the sterling investments of the Paper Currency Reserve which will arise when they are revalued on a two shilling basis.

(*a*) On Capital transactions of State Railways worked by State	1,52,40,322	
Ditto ditto Companies	2,41,11,266	
	3,93,51,588	

No. 46A—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1920.

	India, General.	North-West Frontier.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gain by Exchange	...	...	...	...	...	...	87	...	...	...	3,957	4,044
Premium on Bills	75,655	5,525	43,894	2,70,559	19,811	6,257	19,956	51,586	2,479	3,081	862	4,99,665
Unclaimed Deposits	50,873	30,867	3,04,016	1,03,798	4,72,566	1,95,929	1,82,682	1,10,687	2,07,864	98,329	20,024	17,80,635
Treasure Trove	...	...	19,313	810	46	2,443	...	...	73	...	...	22,685
Unclaimed Bills of Exchange of more than three years' standing	1,232	281	1,351	1,427	492	571	5,524	169	5,434	26	64	16,571
Sale-proceeds of Durbar Presents	7,298	...	...	245	2,255	374	993	93	...	...	2	11,260
Sale of Old Stores and Materials	16,464	708	2,690	8,850	2,598	12,325	3,244	2,610	8,733	1,433	825	60,480
Sale of Land and Houses, etc.	6,03,765	6	875	...	2,581	33,175	40,475	...	623	91,446	48	7,75,994
Government Audit Fees	8,949	300	33,160	9,998	69,125	55,816	16,455	767	18,854	888	1,571	2,15,883
Contributions	...	...	32,574	2	20,000	...	26	...	200	48,371	19	1,01,192
Rents	17,432	74	15	5,472	16,290	1,54,660	9,896	...	6,298	9,926	1,928	2,21,991
Rates and Taxes	...	...	...	...	...	...	...	...	...	...	593	593
Miscellaneous Fees, Fines, and Forfeitures	1,46,881	3,151	37,330	55,790	7,099	4,833	43,087	25,827	3,858	384	3,018	3,31,258
Percentages chargeable on European Stores, etc.	2,04,162	522	17,629	2,25,242	6,271	3,465	3,500	23,461	1,453	11,929	7,608	5,05,242
Extraordinary Items	...	9	...	70,000	1,836	1,891	20,48,333	...	...	...	4,094	21,26,163
Percentage on Capital cost of furniture supplied to High Officers	12,669	3,056	770	121	...	...	1,007	...	330	2,701	1,950	22,604
Recoveries of Famine Expenditure	...	...	46	...	5,200	3,624	...	...	...	3,767	...	12,637
Value of old Currency Notes assumed to be no longer in circulation	35,490	...	8,385	12,530	...	3,990	5,115	...	...	...	...	65,510
Receipts on account of lapsed Wasika pensions payable in lieu of interest on the Oudh Loans	...	...	...	...	...	4,831	...	...	...	...	...	4,831
Receipts arising out of war adjusted in the Civil Department	19,49,889	...	...	...	35,493	...	...	...	...	...	...	19,85,382
Freight Tax	92,52,918	...	...	...	3,82,053	...	...	2,36,951	...	...	4,282	98,76,204
Miscellaneous	5,02,422	1,10,723	15,125	1,82,827	87,381	73,488	5,62,645	6,25,858	74,685	6,931	23,728	22,65,813
TOTAL RECEIPTS IN INDIA	1,28,89,099	1,55,222	5,17,173	9,50,671	11,31,037	5,57,672	29,43,025	10,78,009	3,30,884	2,79,212	74,573	2,09,06,637

Total India converted into £ at R15=£1 **£1,393,776**

RECEIPTS IN ENGLAND :

		£
On account of expenditure incurred in connection with Diplomatic and Consular Services in Persia		13,700
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office		1,800
Escheated Estate of an illegitimate person who died in India intestate		88
Miscellaneous Fees, etc.		144
Sale proceeds of unserviceable stores and receipts on sundry accounts		263
Miscellaneous Receipts connected with the supply of Stores to India:	£	15,995
Recoveries in respect of stores lost in transit to India	68,593	
Sale proceeds of sawdust, etc.	308	
Inspection of Stores for the Imperial Government etc.	11,176	80,077
TOTAL RECEIPTS IN ENGLAND		£ 96,072
TOTAL MISCELLANEOUS RECEIPTS		£ 1,489,848

No. 46B—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ALLOWANCES, REWARDS, ETC.:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rewards for Proficiency in Oriental Languages, etc.	6,193	5,067	2,802	11,102	18,634	11,500	2,507	49,325	5,271	750	5,500	1,18,651
Annual Stipends to holders of Literary Titles	500	...	1,100	600	2,366	1,523	500	1,941	700	100	287	9,617
REMITTANCE CHARGES:												
Charges for Remittance of Treasure	1,56,988	1,559	37,965	2,64,241	6,554	70,295	47,772	22,600	10,692	10,831	13,673	6,43,170
Loss on Specie Remittances	...	39	...	9,015	42	...	...	...	...	...	...	9,096
Loss by Exchange on local transactions	2,10,337	...	...	...	...	..	6,105	...	33	...	...	2,16,475
BOOKS AND PERIODICALS:												
Subscription to Periodicals, etc.	64,185	...	33,521	...	305	...	2	...	...	...	5,400	1,03,413
Cost of Books and Publications	53	...	12,990	8,079	...	17,744	...	15,590	10,647	15,234	100	80,437
CHARITY:												
Donations for Charitable Purposes	15,546	1,155	2,23,596	77,970	84,198	36,673	3,322	46,038	3,195	1,908	4,352	4,97,953
Charges on account of European Vagrants	1,488	...	278	17,175	10,785	1,984	1,840	...	46	80	...	33,676
MISCELLANEOUS:												
Payments arising out of the War adjusted in the Civil Department.	26,639	...	1,29,441	2,85,152	99,399	2,234	140	8,065	592	374	2,415	5,54,451
Peace celebration	73,209	14,315	1,19,958	1,11,258	3,775	94,821	14,727	58,848	66,818	79	9,536	5,67,344
Rewards for Destruction of Wild Animals	1,723	143	16,883	...	11,802	16,302	1,620	82,370	7,354	27,694	4,777	1,70,668
Petty Establishments	40,123	32,195	28,293	414	25,284	18,003	5,13,541	6,288	62,203	25,732	39,986	7,92,067
Special Commissions of Enquiry	8,78,165	...	18,199	26,842	2,179	...	420	...	2,361	...	...	9,28,166
Irrecoverable Temporary Loans written off	1,89,027	18,433	15,619	25,382	1,785	16,630	4,733	3,675	7,396	615	2,581	2,85,876
Charges for search for hidden treasure	...	...	1	3	36	193	62	...	223	...	...	518
Rents, Rates, and Taxes	79,519	...	6,773	2,98,788	32,848	...	2,894	1,84,621	426	10,993	5,948	6,22,810
Contributions	3,43,597	2,277	2,41,933	2,42,415	3,378	77,952	10,57,326	84,995	85,371	57,272	2,85,349	24,81,865
Extraordinary Items	310	500	10	...	5,280	75,000	7	...	...	...	...	81,107
War Board	80,012	...	10,695	59,503	70,920	54,739	1,09,621	12,709	2,700	2,836	...	4,03,735
Miscellaneous Charges for Treatment of Patients at the Pasteur Institute	42	46	3,526	2,489	7,737	2,986	15,857	383	837	804	17,454	52,161
Refund of Value of old Currency Notes credited to Government	1,485	...	...	...	...	...	40	...	...	...	...	1,525
Subsidies for Land Communications	...	...	...	...	...	...	...	20,409	...	18,900	82,159	1,21,468
Charges for pearl fishery at Aden	...	...	...	62	...	...	...	...	...	...	...	62
Petty construction and repairs	714	...	...	...	...	...	...	...	...	...	...	714
Miscellaneous and Unforeseen Charges	90,416	1,10,297	59,181	26,414	1,78,582	93,254	2,79,221	22,209	8,266	15,406	2,857	8,86,103
Miscellaneous Refunds	9,915	637	803	6,350	8,899	15,900	8,029	2,867	8,078	3,504	630	65,612
TOTAL CHARGES IN INDIA	22,70,180	1,86,663	9,63,572	14,73,254	5,74,788	6,07,733	20,70,286	6,22,933	2,83,209	1,93,112	4,83,004	97,28,740
												Total India converted into £ at R15=£1 £												**648,583**
CHARGES IN ENGLAND:												£
Examination Expenses and Allowances of Candidates for the Indian Civil Service												5,758
Expenditure in connection with the Committees arising out of the Report on Indian Constitutional Reforms												6,516
Expenditure in connection with the Indian Currency Committee, 1919												5,959
Expenditure in connection with the Local Self-Government Committee												1,467
Expenditure in connection with the Civil Secretariats Committee												1,245
Expenditure in connection with the Committee on the organisation of an Indian Stores Department												193
Contribution towards Expenses of the Secretariat of the League of Nations												16,234
Subscriptions and Donations to Charities (Strangers' Home for Asiatics, Soldiers' Daughters' Home, etc.)												265
Contribution towards the School of Oriental Studies												1,550
Grant to the funds of the Burma Society												375
Stamps on Powers of Attorney for transfers of India Stocks at the Bank of England and the Bank of Ireland												4,554
Payment to the Board of Trade for expenditure in the relief abroad of distressed seamen: year to 31st March 1920												100
Sundry items												43
												44,259
Miscellaneous Charges connected with the supply of Stores to India:											£	
Payments in respect of Marine Insurance											14	
Stores lost *ex* various ships owing to enemy action											77,179	
Other Stores lost or damaged in transit to India											5,725	
Contributions to general average											814	
											83,732	
Fines and Penalties incurred by Contractors in providing Stores (refunds in excess of receipts)											6,119	
Commission on Freight, Lighterage, Dock Dues, Packing, etc.											2,387	
												92,238
												136,497
TOTAL CHARGES IN ENGLAND												
TOTAL MISCELLANEOUS CHARGES £												785,080

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1919-1920.

Section F.—Famine Relief and Insurance.

Expenditure £1,140,047.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.	
				Detail.	Major Head Total.
					Expenditure.
				£	£
Famine Relief . .	47	Charges	128	...	783,103
Construction of Protective Railways . .	48	Capital Expenditure . . .	129	...	...
Construction of Protective Irrigation Works.	48A	Capital Expenditure . . .	133	...	356,944
	48B	Detailed account of Capital Expenditure on Irrigation Minors Works to 31st March 1920 on which the expenditure is now charged to Protective . . .	134	206,760	...
	48C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1920 . . .	135	13,007,259	...
Reduction or Avoidance of Debt . . .	49		136	...	...
				Total .	1,140,047

No. 47.—ACCOUNT of FAMINE RELIEF for the year ended 31st March 1920.

	India.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries and Establishments	11,056	...	87,057	2,21,988	1,00,609	36,430	...	1,507	54,764	72,964	...	5,86,375
Relief Works in Charge of Civil Officers—												
Communications:												
Wages of labour	...	...	18,322	382	1,25,388	2,522	...	...	1,22,055	...	...	2,68,669
Other charges	...	...	...	477	9,260	321	...	...	1,321	...	...	11,879
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	47,798	32,165	1,42,134	...	...	...	...	...	2,22,097
Other charges	...	...	...	1,00,479	659	17,949	...	...	...	...	...	1,19,087
Irrigation:												
Wages of labour	...	...	23,763	...	...	...	...	...	...	...	...	23,763
Other charges	...	...	50	57,994	...	21	...	...	...	...	...	58,065
Relief Works in Charge of Public Works Officers—												
Civil Buildings:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	—210	...	...	...	...	...	...	...	—210
Communications:												
Wages of labour	...	...	5,45,844	5,91,021	...	48,380	...	...	...	3,11,405	...	14,96,650
Other charges	...	...	1,76,787	2,58,652	...	2,575	...	254	...	35,041	...	4,73,309
Miscellaneous Public Improvements:												
Wages of labour	...	...	61,916	21,667	...	...	...	...	...	...	...	83,583
Other charges	...	...	20,631	12,111	...	151	...	...	...	...	...	32,893
Irrigation:												
Wages of labour	...	...	11,59,659	1,47,810	...	9,138	...	...	...	27,843	...	13,44,450
Other charges	...	...	3,86,871	86,209	...	7,292	...	...	...	3,695	...	4,84,067
Railways:												
Wages of labour	...	...	...	2,20,773	...	...	...	...	...	...	...	2,20,773
Other charges	...	...	...	52,209		...	...	...	...	...	...	52,209
Relief to people employed otherwise than on Relief Works	...	...	...	3,40,681	472	...	...	...	1	...	...	3,41,154
Gratuitous Relief	9,977	...	13,98,737	15,98,728	9,94,897	2,27,251	...	...	4,93,937	6,36,389	12,632	53,72,548
Miscellaneous—												
Advances for aided private works	...	...	...	...	...	18,173	...	...	...	—60,575	...	—42,402
Measures for protection of Cattle	...	...	...	1,91,401	...	2,48,738	18,252	...	...	129	...	4,58,580
Other expenditure	5,273	...	6,478	54,602	577	9,640	...	5,812	42,056	7,582	...	1,39,020
TOTAL CHARGES IN INDIA ₹	26,306	...	38,86,115	40,04,832	12,64,627	7,71,215	18,252	7,573	7,21,134	10,34,473	12,632	1,17,46,559
Total India converted into £ at ₹15=£1 £												783,103

No. 48.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1919-20.

RAILWAYS.	EXPENDITURE DURING THE YEAR.				TOTAL EXPENDITURE TO END OF THE YEAR.			REMARKS.
	Charged to Protective Works.		Charged to Revenue and Capital Expenditure not charged to Revenue.	TOTAL.	Charged to Protective Works.	Charged to Revenue and Capital Expenditure not charged to Revenue.	TOTAL.	
	India.	England.						
	₹	₹	₹	₹	₹	₹	₹	
Assam-Behar—Assam-Behar Section	...	...	...	...	24,29,950	1,02,35,700	(a)1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	...	18,60,610	31,03,380	(b)49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Bilaspur-Etawah Survey	...	...	...	...	1,80,876	—1,05,744	75,132	
Bellary-Kistna	...	...	...	...	86,34,883	79,43,533	1,65,78,416	
Bellary-Royadrug	...	...	...	...	7,74,067	(d)7,396	7,81,463	(d) Survey outlay brought on to construction accounts.
Dharmapuri-Hossur	...	...	...	...	21,13,544	(e)16,965	21,30,509	(e) Ditto ditto.
East Coast	...	...	...	...	4,41,85,975	5,33,03,840	9,74,89,815	
Guntakal-Mysore Frontier	...	...	...	...	1,30,053	58,05,183	59,35,236	
Hospet-Kottur	...	...	...	...	15,06,566	(d)8,539	15,15,105	
Morappur-Dharmapuri	...	...	...	...	8,41,388	(d)4,135	8,45,523	
Rewari-Ferozepur	...	...	...	...	1,22,45,033	7,24,833	(c)1,29,69,866	(c) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
South Indian	...	...	...	...	24,87,256	3,82,29,688	4,07,16,944	
Southern Mahratta (depreciation on works)	...	...	...	...	97,674	4,29,397	5 27,071	
Tiruppatur-Krishnagiri	...	...	...	...	10,72,627	(d)11,043	10,83,670	
Vizagapatam-Raipur Survey	...	...	...	...	1,60,536	84,499	2,45,035	
TOTAL ₹	...	...	...	...	7,87,21,038	11,98,02,387	19,85,23,425	
	...							
	...	...						
Total converted into £ at ₹15=£1 £	...		...	...	5,248,069	7,986,826	13,234,895	

Details of the expenditure for the construction of these Lines are given in Account No. 74, pages 274 and 275, in which the Expenditure charged to Protective Works is incorporated and deducted at foot.

No. 48A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1919-20.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Accounts.*	NET TOTAL	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Accounts.*	NET TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras.														
Venkatapuram Tank Project	...	...	...	...	...	...	...	3,02,198	63,259	4,219	...	3,69,676	*519*	3,69,157
Bhavanasi Tank Project	...	...	...	...	...	...	...	1,82,434	41,653	25,660	...	2,49,747	*166*	2,49,581
Rushikulya Project	6,085	2,789	284	...	9,108	...	9,108	38,30,647	8,11,106	1,27,764	...	47,69,517	*65,854*	47,03,663
Mopad Project	1,27,026	18,536	431	...	1,45,993	6,147	1,39,846	16,17,209	3,11,434	2,33,741	...	21,62,384	*20,684*	21,41,700
TOTAL	1,33,111	21,325	665	...	1,55,101	6,147	1,48,954	59,32,488	12,27,452	3,91,383	...	75,51,324	*87,223*	74,64,101
Bombay.														
Godavari Canal	11,654	2,570	346	...	14,570	...	14,570	80,90,628	13,04,895	2,24,133	...	96,19,656	*2,027*	96,17,629
Gokak Canal, 1st Section	...	...	...	...	...	...	...	3,24,798	70,281	5,911	...	4,00,990	*51*	4,00,939
Mhaswad Tank	...	...	...	...	...	...	...	15,98,308	3,45,781	62,937	...	20,07,026	*1,473*	20,05,553
Nira Canal including Shetphal Tank	18,268	4,029	543	—103	22,737	...	22,737	48,73,931	11,92,947	1,33,478	...	62,00,356	*8,382*	61,91,974
Chankapur Tank	11,413	2,517	339	...	14,269	...	14,269	15,15,326	3,17,264	59,015	...	18,91,605	*2,132*	18,89,473
Maladevi Tank	...	...	...	...	...	...	...	2,42,869	60,546	1,473	...	3,04,888	*2,847*	3,02,041
Pravara River Works—Ojhar Right Bank Canal	7,43,853	1,64,041	22,095	—7	9,29,982	*1,097*	9,28,885	72,67,581	15,81,402	2,09,024	1	90,58,008	*9,320*	90,48,688
Budhihal Tank	391	87	12	...	490	*252*	238	3,99,148	89,743	5,053	...	4,93,944	*2,243*	4,91,701
Nira Right Bank Canal	18,27,035	4,02,916	54,293	2,24,412	25,08,656	*2,216*	25,06,440	1,34,20,782	22,90,499	6,76,123	3,92,046	1,67,79,450	*14,313*	1,67,65,137
TOTAL	26,12,614	5,76,130	77,628	2,24,302	34,90,704	*3,565*	34,87,139	3,77,33,371	72,52,358	13,77,147	3,92,047	4,67,55,923	*12,788*	4,67,13,135
United Provinces of Agra and Oudh.														
Raipura Tank	3,384	1,403	16	...	4,803	...	4,803	7,174	2,952	162	...	10,288	...	10,288
Jaiwante Tank	12,252	5,080	59	...	17,391	...	17,391	40,079	15,920	1,080	...	57,079	...	57,079
Dessan Canal	69,937	28,993	338	825	1,00,093	*30*	1,00,063	40,27,880	7,23,512	86,134	27,655	48,65,181	*6,907*	48,58,274
Betwa Canal	4,538	1,881	22	—1,382	5,059	...	5,059	63,56,890	14,42,292	1,83,892	37,252	80,20,326	*11,376*	80,08,950
Ken Canal	8,082	3,350	39	—1,285	10,186	...	10,186	47,26,986	8,78,042	1,79,567	16,571	58,01,166	*7,472*	57,93,694
Batkhara Tank	64,875	26,894	313	...	92,082	...	92,082	1,57,110	53,143	2,543	...	2,12,796	...	2,12,796
Pahuj and Garhmau Canals	...	...	...	—24	—24	...	—24	6,62,243	1,42,787	5,601	—2,380	8,08,251	*8*	8,08,243
Ghori Nadi Scheme	...	...	...	...	...	...	...	2,98,782	66,013	25,528	...	3,90,323	*30*	3,90,293
Ghaggar Canal	—4,994	—2,070	—24	1,883	—5,205	...	—5,205	31,13,313	6,00,810	2,56,855	15,008	39,85,986	*8,630*	39,77,356
Majhgawan Tank	1,050	435	5	...	1,490	...	1,490	3,28,513	63,058	5,520	...	3,97,091	...	3,97,091
Barwar Lake and Canal	72,868	30,207	352	...	1,03,427	...	1,03,427	3,29,945	88,466	26,524	...	4,44,935	*15*	4,44,920
Belan Canal	...	...	..	...	...	...	...	30,878	1,478	959	...	33,315	...	33,315
TOTAL	2,31,992	96,173	1,120	17	3,29,302	*30*	3,29,272	2,00,79,793	40,78,473	7,74,365	94,106	2,50,26,737	*34,438*	(c)2,49,92,299

Bihar and Orissa.														
Dhaka Canal	...	...	...	...	...	...	...	4,60,506	1,01,467	10,058	...	5,72,031	*1,858*	5,70,173
Tribeni Canal	1,02,880	41,016	1,264	...	1,45,160	6,738	1,38,422	57,79,829	15,72,090	4,61,034	—348	78,12,605	*72,533*	77,40,072
TOTAL	1,02,880	41,016	1,264	...	1,45,160	6,738	1,38,422	62,40,335	16,73,557	4,71,092	—348	83,84,636	*74,391*	83,10,245
Central Provinces and Berar.														
Chandpur Tank	...	...	...	...	...	...	...	5,26,717	1,11,025	5,568	...	6,43,310	*55*	6,43,255
Ghorajheri „	24,882	17,680	290	...	42,852	...	42,852	8,11,563	1,92,805	12,884	...	10,17,252	*6,133*	10,11,119
Khairee „	...	...	...	...	...	...	...	1,27,838	28,519	1,551	...	1,57,908	*513*	1,57,395
Rumal „	...	...	...	...	...	...	...	2,39,411	53,804	3,866	...	2,97,081	*371*	2,96,710
Khairbanda „	—649	—457	—7	...	—1,113	...	—1,113	5,95,440	1,30,062	5,394	...	7,30,896	*281*	7,30,615
Marowda „	...	...	...	...	...	...	...	3,02,482	70,505	3,049	...	3,76,036	*1*	3,76,035
Khapri Aranda „	...	...	...	...	...	...	...	2,70,681	62,133	1,642	...	3,34,456	...	3,34,456
Khola „	...	...	...	...	...	...	...	72,354	18,538	681	...	91,573	...	91,573
Kusrangi „	...	...	...	...	...	...	...	95,734	22,030	1,037	...	1,18,801	...	1,18,801
Khaira Datan „	...	...	...	...	...	...	...	69,816	16,236	884	...	86,930	*1*	86,929
Kukerdehi „	...	...	...	...	...	...	...	78,511	19,060	505	...	98,076	...	98,076
Bainakheri „	...	...	...	...	...	...	...	1,45,119	33,233	964	...	1,79,316	...	1,79,316
Hargahan „	...	...	...	...	...	...	...	1,03,305	24,334	634	...	1,28,274	...	1,28,274
Pindrawan „	15,649	5,379	1,919	...	22,947	...	22,947	1,67,531	41,912	3,717	...	2,13,160	...	2,13,160
Wara „	...	...	...	...	...	...	...	1,55,601	33,512	3,502	...	1,92,615	*85*	1,92,529
Ramtek Reservoir	—19	—13	...	...	—32	...	—32	22,63,935	4,58,913	24,364	...	27,47,212	*6,884*	27,40,328
Barera Kalan with Mohari Feeder	5,992	245	320	...	6,557	...	6,557	1,80,677	34,257	1,516	...	2,16,450	*162*	2,16,288
Tendula Canal	4,93,493	1,32,785	1,09,583	66,582	8,02,443	—1,088	8,03,531	71,15,525	14,48,867	3,73,611	96,088	90,34,091	*28,777*	90,05,314
Nalashwar Tank	5,954	4,025	63	...	10,042	...	10,042	4,82,512	1,08,535	13,439	...	6,04,486	*14*	6,04,472
Jamunia „	3,269	1,705	85	...	5,059	...	5,059	3,99,697	88,488	9,533	...	4,97,718	*296*	4,97,422
Kattanjheri „	2,099	1,095	55	...	3,249	...	3,249	1,50,314	34,372	3,325	...	1,88,011	*97*	1,87,914
Chorkamara	28,369	20,036	439	...	48,844	...	48,844	5,63,321	1,50,206	82,492	...	7,96,019	*2,883*	7,93,136
Bodul Khassa	32,264	22,627	281	...	55,172	...	55,172	4,47,340	1,10,993	6,446	...	5,64,779	*64*	5,64,715
Pariat	1,18,333	51,275	6,338	...	1,75,946	302	1,75,644	2,70,226	1,00,015	37,164	...	4,07,405	*383*	4,07,022
TOTAL	7,29,636	2,56,382	1,19,366	66,582	11,71,966	—786	11,72,752	1,56,35,645	33,92,354	5,97,768	96,088	1,97,21,855	*47,001*	1,96,74,854
TOTAL CONSTRUCTION	38,10,233	9,91,056	2,00,043	2,90,901	52,92,233	*15,694*	52,76,539	8,56,21,632	1,76,25,194	36,11,756	5,81,893	10,74,40,475	*2,85,841*	10,71,54,634
Add—Outlay on works which were formerly classed as Protective but are now classed as Productive	...	...	...	...	...	...	...	26,76,286	6,14,635	76,511	...	33,67,432	*4,229*	(*a*)33,63,203
Deduct—Outlay charged to Minor Works and to Famine Relief	...	...	...	...	...	...	...	*22,33,083*	*7,41,732*	*1,28,991*	...	*31,03,806*	*2,399*	(*b*)*31,01,407*
Carried over	38,10,233	9,91,056	2,00,043	2,90,901	52,92,233	*15,694*	52,76,539	8,60,64,835	1,74,98,097	35,59,276	5,81,893	10,77,04,101	*2,87,671*	10,74,16,430

(*a*) *N.-W. Frontier Province*—
Lower Swat River . . 26,65,800
Madras—
Satiatope . . . 4,420
Central Provinces—
Asola Menda . . 5,93,937
Wainganga . . . 30,576
Mahanadi . . . 68,470
33,63,203
} *Vide* Account No. 75, pages 295 and 288.

(*b*) Details are given in Account No. 48B, page 134.
(*c*) Previous outlay reduced by Rs. 1,65,723 owing to readjustment, of special tools and plant charges for 1918-19.

No. 48 A - ABSTRACT ACCOUNT of Capital Expenditure on Construction of Protective Irrigation Works during, and to end of, the Year 1919-1920—*contd.*

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less—Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less—Receipts on Capital Account.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	32,10,233	9,91,056	2,00,043	2,90,901	52,92,233	*15,694*	52,76,539	8,60,64,835	1,74,98,097	35,59,276	5,81,893	10,77,04,101	*2,87,671*	10,74,16,430
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
India, General	...	...	...	...	...	...	...	...	2,92,747	...	...	2,92,747	...	2,92,747
Rajputana	1,109	5,143	23	...	6,275	...	6,275	61,854	3,49,723	23,292	...	4,34,669	...	4,34,669
Central India	...	...	...	...	...	...	...	23,959	1,82,535	1,759	...	2,08,253	...	2,08,253
Baluchistan	...	...	...	...	...	...	...	...	6,673	495	...	7,168	...	7,168
TOTAL	1,109	5,143	23	...	6,275	...	6,275	85,813	8,31,478	25,546	...	9,42,837	...	9,42,837
Madras.														
Surveys, etc.	4,620	1,796	35	...	6,451	...	6,451	3,83,970	14,74,568	90,741	...	19,49,279	...	19,49,279
Buckingham Canal	...	...	...	...	...	...	...	6,54,680	10,670	760	...	6,66,110	...	6,66,110
Siddapur Tank Project	...	...	...	...	...	...	...	5,000	...	...	...	5,000	...	5,000
TOTAL	4,620	1,796	35	...	6,451	...	6,451	10,43,650	14,85,238	91,501	...	26,20,389	...	26,20,389
Bombay.														
Surveys and Investigations of Protective Irrigation Works	25,722	5,305	745	...	31,772	...	31,772	3,11,723	10,47,761	92,531	114	14,52,129	...	14,52,129
Preparation of projects for Famine Relief programme	106	14	2	...	122	...	122	1,79,608	4,35,412	41,980	—115	6,56,885	...	6,56,885
TOTAL	25,828	5,319	747	...	31,894	...	31,894	4,91,331	14,83,173	1,34,511	—1	21,09,014	...	21,09,014
Bengal.														
Preparation of programme of Famine Relief Works	...	1,711	...	...	1,711	...	1,711	6,323	64,318	1,431	165	72,237	...	72,237
Enquiries concerning Famine Relief Protective Irrigation Work in Bengal	...	...	...	...	...	...	...	29	...	...	...	29	...	29
TOTAL	...	1,711	...	...	1,711	...	1,711	6,352	64,318	1,431	165	72,266	...	72,266
United Provinces of Agra and Oudh.														
Surveys and Investigations of Famine Relief Projects	5,772	9,448	32	...	15,252	...	15,252	1,10,507	4,44,818	19,405	1	5,74,731	...	5,74,731
Preparation of Famine Relief Projects	711	2,109	3	...	2,823	...	2,823	19,240	1,98,606	9,243	3	2,27,092	...	2,27,092
TOTAL	6,483	11,557	35	...	18,075	...	18,075	1,29,747	6,43,424	28,648	4	8,01,823	...	(a) 8,01,823

Punjab.														
Hissar Famine Project	...	...	...	...	...	...	...	8	...	...	...	8	...	8
Ranjoi Canal	...	...	...	...	...	...	...	12,984	2,986	195	...	16,165	...	16,165
Surveys, etc.	...	...	...	...	...	...	...	29,604	...	...	...	29,604	...	29,604
TOTAL	...	...	...	...	...	...	...	42,596	2,986	195	...	45,777	...	45,777
Burma.														
Surveys for Famine Projects	...	...	...	...	...	...	...	30,523	38,531	144	...	69,198	...	69,198
Bihar and Orissa.														
Tribeni Canal Extension Scheme	...	...	...	...	...	...	...	6,356	8,185	...	...	14,541	...	14,541
Preparation of Famine Relief Works	1,573	921	...	...	2,494	...	2,494	22,437	2,45,453	14,776	—165	2,82,501	...	2,82,501
Enquiries concerning Famine Relief Protective Works	...	...	...	...	...	...	...	748	16,512	...	...	17,260	...	17,260
Orissa Coast Canal	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	...	8,66,000	...	8,66,000
Surveys	...	...	...	...	...	...	...	7,540	5,303	276	...	13,119	...	13,119
Sikranas Canal Project	...	...	...	...	...	...	...	2,135	...	...	...	2,135	...	2,135
Karmanasha Project	...	...	...	...	...	...	...	3,961	9,295	...	...	13,256	...	13,256
TOTAL	1,573	921	...	...	2,494	...	2,494	7,43,867	4,45,868	19,242	—165	12,08,812	...	12,08,812
Central Provinces and Berar.														
Tank Projects, Surveys, etc.	78	3,776	54	6,815	10,723	...	10,723	5,78,738	26,85,912	1,46,422	32,994	34,44,066	..	34,44,066
GRAND TOTAL	38,49,924	10,21,279	2,00,937	2,97,716	53,69,856	*15,694*	53,54,162	8,92,17,452	2,51,79,025	40,06,916	6,14,890	11,90,18,283	*2,87,671*	11,87,30,612
Deduct—Amount transferred on account of Protective Irrigation Works charged outside the Famine Insurance Grant, *vide* Account No. 60B, Page 167														*23,42,770*
NET CHARGED TO THE FAMINE INSURANCE GRANT ON ACCOUNT OF PROTECTIVE IRRIGATION WORKS							53,54,162							11,63,87,842
Total converted into £ at R15=£1.£							356,944							7,759,189
India							£ 351,986							7,632,059
England :—Stores for India							£ 4,958							127,130

(a) Previous outlay increased by Rs. 1,183 owing to readjustment of special tools and plant charges for 1918-19.

No. 48B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1920, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	*Less Receipt on Capital Account.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Bombay.						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,03,390	*50*	(*d*)1,03,3 40
Mhasvad Tank	2,94,674	54,230	28,800	3,77,704	*830*	3,76,874
Nira Canal including Shelpore Tank	5,44,983	2,15,863	62,077	8,22,923	*1,270*	8,21,653
Chankapur Tank	16,806	12,400	5,110	34,316	...	34,316
Maladevi Tank	3,857	9,380	100	13,337	...	13,337
Bhudial Tank	3,67,463	82,639	5,018	4,55,120	*249*	(*e*)4,54,871
Pravara River Works—Ojhar Right Bank Canal	4,35,369	94,931	6,191	5,36,491	...	(*f*)5,36,491
	17,38,532	4,91,123	1,13,626	23,43,281	*2,399*	23,40,882
United Provinces of Agra and Oudh.						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
Pahuj and Garhmau Canals	2,52,588	55,235	7,452	3,15,275	...	3,15,275
	2,74,122	2,06,295	13,892	4,94,309	...	4,94,309
Bihar and Orissa.						
Dhaka Canal	16,792	5,586	...	22,378	...	(*b*)22,378
Tribeni Canal	1,05,502	15,961	...	1,21,463	...	(*c*)1,21,463
	1,22,294	21,547	...	1,43,841	...	1,43,841
Central Provinces and Berar.						
Marowda Tank	78,903	18,148	1,184	98,235	...	98,235
Khapri Aranda „	19232	4,423	289	23,944	...	23,944
Jumania „	...	145	...	145	...	145
Kattanjheri „	...	51	...	51	...	51
	98,135	22,767	1,473	1,22,375	...	(*a*) 1,22,375
GRAND TOTAL	22,33,083	7,41,732	1,28,991	31,03,806	*2,399*	(*g*)31,01,407
			Net Total converted into £ at R15=£1		**£**	**206,760**

(*a*) Includes Rs. 1,22,179 charged to "33.—Famine Relief." (*b*) Includes Rs. 14,117 charged to "33.—Famine Relief." (*c*) Includes Rs. 1,01,740 charged to "33.—Famine Relief."
(*d*) Outlay ceased to be charged to Protective after 31st March 1889. (*e*) Includes Rs. 4,25,283 charged to "33.—Famine Relief."
(*f*) Includes Rs. 5,13,868 charged to "33—Famine Relief."
(*g*) Minor works—Works for which Capital and Revenue Accounts are kept, Imperial, Rs. 15,46.116 ; Provincial, Rs. 3,42,593 ; Works for which neither Capital nor Revenue Accounts are kept, Rs. 35,511; Famine Relief, Rs. 11,77,187.

No. 48C.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.			TOTAL.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£	£	£	£	£	£	£	£	£
1881-82	454,935	...	454,935	90,299	...	90,299	545,234	...	545,234
1882-83	—88,752	...	—88,752	175,629	...	175,629	86,877	...	86,877
1883-84	432,832	...	432,832	188,789	26	188,815	621,621	26	621,647
1884-85	630,971	...	630,971	168,697	...	168,697	799,668	...	799,668
1885-86	392,667	...	392,667	124,538	...	124,538	517,205	...	517,205
1886-87	133,333	...	133,333	71,986	...	71,986	205,319	...	205,319
1887-88	...	...	...	60,670	...	60,670	60,670	...	60,670
1888-89	...	...	...	47,024	...	47,024	47,024	...	47,024
1889-90	...	...	...	47,638	...	47,638	47,638	...	47,638
1890-91	...	...	...	49,594	...	49,594	49,594	...	49,594
1891-92	323,197	...	323,197	50,226	1,728	51,954	373,423	1,728	375,151
1892-93	656,312	...	656,312	36,946	3,583	40,529	693,258	3,583	696,841
1893-94	707,303	...	707,303	37,381	186	37,567	744,684	186	744,870
1894-95	371,245	...	371,245	28,567	173	28,740	399,812	173	399,985
1895-96	353,245	...	353,245	25,545	...	25,545	378,790	...	378,790
1896-97	...	...	...	31,220	...	31,220	31,220	...	31,220
1897-98	...	...	...	25,011	...	25,011	25,011	...	25,011
1898-99	460,235	...	460,235	7,779	...	7,779	468,014	...	468,014
1899-1900	...	...	...	23,930	...	23,930	23,930	...	23,930
1900-01	...	...	...	31,114	...	31,114	31,114	...	31,114
1901-02	...	...	...	65,834	4,858	70,692	65,834	4,858	70,692
1902-03	1,625	...	1,625	91,817	2,925	94,742	93,442	2,925	96,367
1903-04	74,855	21,750	96,605	143,923	523	144,446	218,778	22,273	241,051
1904-05	97,121	18,691	115,812	215,012	...	215,012	312,133	18,691	330,824
1905-06	46,697	8,581	55,278	292,804	3,769	296,573	339,501	12,350	351,851
1906-07	3,442	...	3,442	350,367	6,093	356,460	353,809	6,093	359,902
1907-08	6,561	...	6,561	403,999	13,241	417,240	410,560	13,241	423,801
1908-09	70	...	70	394,175	8,855	403,030	394,245	8,855	403,100
1909-10	12,015	...	12,015	420,376	12,512	432,888	432,391	12,512	444,903
1910-11	26,731	10,164	36,895	351,398	8,262	359,660	378,129	18,426	396,555
1911-12	29,179	15,096	44,275	378,881	4,584	383,465	408,060	19,680	427,740
1912-13	27,399	14,012	41,411	419,166	7,335	426,501	446,565	21,347	467,912
1913-14	7,835	741	8,576	475,267	16,157	491,424	483,102	16,898	500,000
1914-15	—1,311	...	—1,311	483,075	18,236	501,311	481,764	18,236	500,000
1915-16	—193	...	—193	494,629	5,564	500,193	494,436	5,564	500,000
1916-17	—476	...	—476	332,468	1,133	333,601	331,992	1,133	333,125
1917-18	—20	...	—20	342,960	1,489	344,449	342,940	1,489	344,429
1918-19	—19	...	—19	(a)301,339	940	302,279	301,320	940	302,260
1919-20	...	...	...	351,986	4,958	356,944	351,986	4,958	356,944
TOTAL	5,159,034	89,035	5,248,069	7,632,059	127,130	7,759,189	12,791,093	216,165	13,007,258

F.—Famine Relief and Insurance.

(a) Previous outlay is reduced by £10,970 owing to readjustment of special tools and plant charges for 1918-19 in the United Provinces of Agra and Oudh.

No. 49.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the Year ended 31st March 1920.

	AMOUNT.
	Rs.
AMOUNT TRANSFERRED FROM REVENUE FOR REDUCTION OR AVOIDANCE OR DEBT—	
India, General	...
Total converted into £ at R15=£1 .£	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1919-1920.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Major Head.	No. of Account.	Details of Account.	Page.	Amount of each Account.	
				Detail.	Major Head Total. Expenditure.
					£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	50	Capital Expenditure	138	...	...

No. 50.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against Revenue in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1919-20.

PROVINCES AND RAILWAYS.	DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
	Rs.	Rs.	Rs.	
IMPERIAL.				
India.				
Bhopal	...	13,10,570	13,10,570	Details of Construction expenditure on Lines are exhibited in Account No. 74, page 275, in which this expenditure is incorporated and deducted at foot.
Madras.				
Vizagapatam-Raipur Survey	...	84,499	84,499	
East Coast	...	20,12,242	20,12,242	
Punjab.				
North-Western (Frontier Sections)	...	4,88,28,023	4,88,28,023	
Frontier Railway Reserve Material	...	23,00,378	23,00,378	
TOTAL	...	5,45,35,712	5,45,35,712	
Total converted into £ at R15=£1 £	...	**3,635,714**	**3,635,714**	
CHARGED IN INDIA . £		2,254,701	2,254,701	
CHARGED IN ENGLAND . £		1,381,013	1,381,013	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1919-1920.

Section H.—Railway Revenue Account.

Revenue £21,312,809. Expenditure £15,081,785.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major head Total. Revenue.	Major head Total. Expenditure.
				£	£	£
Railways	51	Statement showing the percentage of the net Traffic Receipts of Railways on Capital Outlay	140	...	...	...
State Railways	52	Gross Receipts	142	...	52,732,977	...
	52	*Deduct*—Working Expenses	143	...	*30,311,678*	...
	53A	„ —Surplus profits, etc.	145	...	*1,339,476*	...
		Net Receipts	...		21,081,823	
	53A	Interest on Debt	144	...	...	8,662,155
		India, State Railways Specific	144	72,782	...	...
		„ „ India—State Railways Non-specific	144	4,997,596	...	...
		„ „ England, ditto	144	1,945,063	...	...
	53B	„ „ „ E. I. Railway	146	321,950	...	...
	53C	„ „ „ E. B. Railway	146	42,713	...	...
	53D	„ „ „ North-Western (S. P. and D.) Railway	147	107,316	...	...
	53E	„ „ „ Oudh and Rohilkhand Railway	147	322,566	...	...
	53F	„ „ „ South Indian Railway	147	146,635	...	...
	53G	„ „ „ Great Indian Peninsula Railway	148	224,319	...	...
	53H	„ „ „ Bombay, Baroda and Central India Railway	148	385,084	...	...
	53J	„ „ „ Madras and Southern Mahratta	148	96,131	...	...
	53A	Annuities in purchase of Railways	144	...	...	3,357,559
	53B	East Indian Railway	146	1,112,541	...	...
	53C	Eastern Bengal Railway	146	116,886	...	...
	53D	North-Western (Sind, Punjab and Delhi) Railway	147	371,276	...	...
	53G	Great Indian Peninsula Railway	148	1,268,510	...	...
	53J	Madras & S. M. Railway	148	488,346	...	...
	53A	Sinking Funds	144	...	...	255,707
	53B	East Indian Railway	146	151,256	...	...
	53C	Eastern Bengal Railway	146	11,361	...	...
	53D	North-Western (Sind, Punjab and Delhi) Railway	147	93,090	...	...
	54	Interest chargeable against Companies on Advances	148	...	...	101,276
	55	Interest on Capital deposited by Companies	149	...	...	2,142,588
Subsidised Companies	56	Government share of Surplus Profits and Repayment of Advances of Interest	149	...	230,986	...
	57	Land and Subsidy	151	...	...	24,805
Miscellaneous Railway Expenditure.	58	Miscellaneous Charges and Surveys	154	...	...	537,695
				Total	21,312,809	15,081,785

No. 51.—STATEMENT showing the percentage of the NET TRAFFIC RECEIPTS of RAILWAYS on CAPITAL OUTLAY.

Classes of Railways.	Names of Railways.	Capital at charge, 31st March 1920.*	Net Receipts, 1919-1920 (page 143).	Percentage of Net Receipts in 1919-1920.	Percentage of Net Receipts in 1918-1919.	1917-1918.	1916-1917.	1915-1916.
		£	£					
	Imperial.							
State	Assam-Bengal	11,405,706	133,474	1·17	·98	1·06	1·01	·95
	Aden	33,810	—4,795	...	...	...	9·71	...
	Bengal Nagpur	29,769,202	1,805,904	6·07	7·35	6·94	6·18	5·40
	Bombay, Baroda and Central India	31,851,585	2,889,493	9·07	11·24	9·73	9·37	7·53
	Burma	14,127,887	963,208	6·82	6·43	5·28	5·51	4·36
	Eastern Bengal	26,006,747	951,908	3·66	4·11	3·89	4·49	3·80
	East Indian	(*d*)58,614,138	4,913,291	8·38	10·29	8·84	8·19	7·69
	Great Indian Peninsula (includes Indian Midland)	53,555,969	3,158,849	5·90	6·21	6·18	5·64	5·13
	Agra-Delhi Chord	993,964	117,153	11·79	12·81	10·61	9·55	8·40
	Baran-Kotah	—330,046	6,298	1·91	1·86	1·67	2·58	2·38
	Bhopal	276,202	27,388	9·92	11·65	11·36	8·93	6·88
	Cawnpore Banda	538,434	7,925	1·47	1·52	1·62	1·91	2·04
	Jodhpur-Hyderabad (British Section)	304,008	38,736	12·74	23·23	23·72	13·90	10·50
	Lucknow-Bareilly	(*e*)919,735	87,427	9·51	13·63	11·82	11·41	6·57
	Madras and Southern Mahratta	(*c*)27,221,808	(*f*)1,705,076	6·26	6·92	7·04	5·86	5·13
	Bezwada Extension	83,343	19,921	23·90	28·35	21·52	16·68	16·04

(*a*) The method of calculation by which the total is obtained is as follows :—

(*1*) *Purchased Railways*—

Sterling capital issued by the companies before purchase.

	£	£
East Indian	30,650,000	
Eastern Bengal	3,279,138	
Oudh and Rohilkhand	9,300,000	
Sind, Punjab and Delhi	11,075,320	
South Indian	4,703,280	
Great Indian Peninsula	25,922,350	
Bombay, Baroda and Central India	9,941,600	
Bengal Central	500,000	
Madras and Southern Mahratta (Madras Section)	12,402,430(*b*)	
Indian Midland	6,654,100	
		114,428,218

(*2*) *State Railways*—

	R	
Rupee expenditure to 31st March 1920 (page 275)	3,33,86,84,647	
Deduct half of R13,49,72,782 spent in 1919-1920 (page 274)	6,74,86,391	
	3,27,11,98,256	
at R15=£1		218,079,884

Dhone-Kurnool	67,889	4,644	6·84	5·97	4·61	5·45	5·30		
North Western	63,980,237	2,856,120	4·46	6·01	7·63	5·28	3·80		
Oudh and Rohilkhand	17,715,525	880,096	4·97	7·48	6·67	5·63	4·33		
South Indian	(g)14,800,737	1,222,093	8·26	9·11	9·09	7·23	6·60		
Tinnevelly-Quilon (British and Indian State Section)	1,081,856	49,377	4·56	4·96	2·94	2·59	2·48		
Tirhoot	5,363,883	412,245	7·69	8·57	6·07	7·90	6·81		
Provincial.									
Jorhat	73,690	380	·52	·40	1·19	5·76	4·80		
TOTAL	359,116,401	(f)22,246,311							
Unopened lines stores, etc.	1,190,344							In calculating the financial results the capital expenditur by private companies chargeable against lines in which the Government is not directly interested has been omitted.	
Private Companies:—									
Government payments	4,532,695								
GRAND TOTAL	(a) 364,839,440								

(B) *Companies' Railways*—		
Sterling expenditure to 31st March 1920 (page 307)	£ 32,095,014	
Deduct—Half of £ 448,369 spent in 1919-1920 (page 307)	224,184	
	31,870,830	
Add—Assam-Bengal interest (in foot-note (a), page 306)	465,219	
Deduct—Capital stock of the Bengal Nagpur Railway held by the Secretary of State included in both (2) and (3) above, *vide* footnote (b) to account No. 79, page 306	4,711	
		32,331,338
TOTAL		364,839,440

* The figures in this column for each Railway are obtained by deducting from the total capital outlay up to 31st March 1920, half the outlay in the year 1919-1920.

(b) Madras and Southern Mahratta Railway proportion £8,103,489.
South Indian Railway proportion . . . £4,298,941.

(c) Includes £1,069,389 the capital of the section north of Katpadi taken over from the South Indian Railway and £1,224,000 representing cash received in respect of Mysore Railway Debenture Capital.

(d) Includes £ 450,606 representing outlay on South Behar Railway (*vide* Account No. 79, page 306).

(e) Excludes outlay to the extent of £200,000 share Capital of the Rohilkhand and Kumaon Railway Company included with Government payments to Private Companies.

(f) Excludes £126,481 share of net earnings paid to Mysore Durbar.

(g) Excludes £1,069,389, the Capital of the section made over to Madras and Southern Mahratta Railway—*vide* note (c) above.

No. 52.—DETAILED ACCOUNT showing the REVENUE RECEIPTS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	GROSS RECEIPTS. Coaching Traffic Earnings.	Goods Traffic Earnings.	Miscellaneous and Suspense.	TOTAL.
		Rs.	Rs.	Rs.	Rs.
STATE RAILWAYS.					
IMPERIAL.					
India, General.					
Assam-Bengal	1	47,63,886	48,22,932	8,29,157	1,04,20,975
Aden	2	...	...	—1,20,109	—1,20,109
Bengal-Nagpur	3	2,10,57,830	4,30,46,036	18,27,526	6,59,31,392
Bombay, Baroda and Central India	4	4,23,15,849	5,15,38,136	28,58,821	9,67,12,806
Burma including extensions	5	1,32,98,138	1,87,57,780	9,02,258	3,29,58,176
Eastern Bengal	6	1,96,11,585	2,14,53,747	34,79,740	4,45,45,072
East Indian	7	4,46,38,816	8,25,70,633	53,66,955	13,25,76,404
Great Indian Peninsula	8	4,88,38,208	7,51,25,948	20,78,214	12,60,42,370
Agra Delhi Chord		29,14,466	17,39,278	45,129	46,98,873
Baran-Kotah		1,05,969	81,421	1,546	1,88,936
Bhopal		...	...	11,00,906	11,00,906
Cawnpore Banda		2,03,654	1,58,601	5,932	3,73,187
Jodhpur-Hyderabad (British Section)	9	9,49,977	6,76,390	—44,628	15,81,739
Lucknow-Bareilly	10	...	...	30,02,910	30,02,910
Madras and Southern Mahratta System	11	2,76,55,021	3,23,98,581	14,78,799	6,15,32,401
Bezwada Extension		1,35,907	4,03,619	7,497	5,47,023
Dhone Kurnool		1,10,793	65,201	835	1,76,829
North Western	12	6,35,35,318	5,61,38,834	36,06,473	12,32,80,625
Oudh and Rohilkhand	13	1,67,36,953	1,21,50,512	25,76,779	3,14,64,244
South Indian System	14	2,10,90,711	1,68,99,169	21,58,233	4,01,48,113
Tinnevelly Quilon (British Section)		10,65,285	7,61,045	18,283	18,44,613
Tirhoot	15	...	...	1,11,33,060	1,11,33,060
TOTAL IMPERIAL.		32,90,38,366	41,87,87,863	4,23,14,316	79,01,40,545
PROVINCIAL.					
Assam.					
Jorhat	16	40,321	81,894	2,792	1,25,007
TOTAL STATE RAILWAYS		32,90,78,687	41,88,69,757	4,23,17,108	79,02,65,552
Total India converted into £ at R15=£1					£ 52,684,370
Receipts in England.					
Rent of premises occupied by the East Indian Railway Company	230				
Bengal Nagpur Railway: Dividends on Government holding in the Company's Stock	377				
					607
Madras and Southern Mahratta Railway (Mysore Railway):—Interest on Capital deposited by Companies					48,000
Total England					48,607
GRAND TOTAL					52,732,977

EXPENSES of RAILWAYS in INDIA during the year 1919-20.

No. of Items.	WORKING EXPENSES.						NET RECEIPTS.	Net Receipt converted in £ at Rs. 15=£1.
	Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges, Miscellaneous and Suspense.	TOTAL.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
1	23,20,364	16,98,390	8,98,111	12,20,308	22,81,698	84,18,871	20,02,104	133,474
2	...	...	...	...	—48,185	—48,185	—71,924	—4,795
3	67,17,700	1,09,91,297	74,42,697	56,25,431	80,65,704	3,88,42,829	2,70,88,563	1,805,904
4	86,69,479	2,02,25,761	65,54,108	84,42,799	94,78,259	5,33,70,406	4,33,42,400	2,889,493
5	49,03,581	66,95,225	15,13,287	26,82,463	27,15,495	1,85,10,051	1,44,48,125	963,208
6	63,68,747	65,87,086	58,85,754	67,90,668	46,34,199	3,02,66,454	1,42,78,618	951,908
7	1,09,52,778	1,80,78,661	86,95,547	1,24,15,514	87,34,544	5,88,77,044	7,36,99,360	4,913,291
8	1,23,35,737	3,25,58,258	1,00,63,389	1,11,99,098	1,25,02,846	7,86,59,628	4,73,82,742	3,158,849
	4,57,987	12,08,499	3,73,058	4,15,823	4,86,212	29,41,579	17,57,294	117,153
	14,691	38,813	12,072	13,336	15,556	94,468	94,468	6,298
	...	...	...	...	6,90,091	6,90,091	4,10,815	27,388
	36,608	96,834	30,271	33,210	57,385	2,54,308	1,18,879	7,925
9	1,85,203	3,33,663	96,322	1,48,006	2,37,503	10,00,697	5,81,042	38,736
10	...	...	...	...	16,91,503	16,91,503	13,11,407	87,427
11	56,95,359	1,27,12,741	41,09,863	38,55,163	76,85,924	3,40,59,050	2,74,73,351	1,831,557
	35,885	72,701	21,799	37,601	80,225	2,48,211	2,98,812	19,921
	16,074	36,517	11,824	11,079	31,680	1,07,174	69,655	4,644
12	1,37,63,004	3,33,15,335	74,39,022	1,50,55,466	1,08,65,992	8,04,38,819	4,28,41,806	2,856,120
13	46,26,424	48,52,492	26,13,814	35,97,132	25,72,938	1,82,62,800	1,32,01,444	880,096
14	39,14,594	90,23,310	28,29,481	31,50,399	28,98,925	2,18,16,709	1,83,31,404	1,222,093
	...	...	...	...	11,03,963	11,03,963	7,40,650	49,377
15	...	...	...	...	49,49,391	49,49,391	61,83,669	412,245
	8,10,14,215	15,85,25,883	5,85,90,419	7,46,93,496	8,17,31,848	45,45,55,861	33,55,84,684	22,372,312
16	23,910	38,133	8,476	21,640	27,148	1,19,307	5,700	380
	8,10,38,125	15,85,64,016	5,85,98,895	7,47,15,136	8,17,58,996	45,46,75,168	33,55,90,384	22,372,692
	...	...	...	...	...	30,311,678	22,372,692	22,372,692
	...	...	...	...	...	...	607	607
	...	...	...	...	...	...	48,000	48,000
	...	...	...	...	...	...	48,607	48,607
	...	...	...	...	...	30,311,678	22,421,299	22,421,299

No. 53A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS. Gross Receipts.	Gross Receipts converted into £ at R15=£1.	CHARGED Working Expenses.	Interest, Annuities and Sinking Funds chargeable in India and England.
STATE RAILWAYS.		Rs.	£	Rs.	Rs.
IMPERIAL.					
India, General.					
Assam-Bengal	1	1,04,20,975	694,732	84,18,871	58,76,816
Aden	2	—1,20,109	—8,007	—48,185	14,386
Bengal Nagpur	3	6,59,31,392	(a) 4,395,803	3,88,42,829	1,75,41,657
Bombay, Baroda and Central India	4	9,67,12,806	6,447,520	5,33,70,406	1,81,77,296
Burma including extensions	5	3,29,58,176	2,197,212	1,85,10,051	67.88,261
Eastern Bengal	6	4,45,45,072	2,969,671	3,02,66,454	1,45,21,248
East Indian	7	13,25,76,404	(a) 8,838,657	5,88,77,044	3,89,84,598
Great Indian Peninsula	8	12,60,42,370	8,402,825	7,86,59,628	3,78,33,389
Agra-Delhi Chord		46,98,873	313,258	29,41,579	5,10,902
Baran-Kotah		1,88,936	12,596	94,468	1,73,952
Bhopal		11,00,906	73,394	6,90,091	1,42,403
Cawnpore-Banda		3,73,187	24,879	2,54.308	2,79,138
Jodpur-Hyderabad (British Section)	9	15,81,739	105,449	10,00,697	1,57,756
Lucknow-Bareilly	10	30,02,910	200,194	16,91,503	6,72,194
Madras and Southern Mahratta	11	6,15,32,401	(a) 4,150,160	3,40,59,050	1,91,59 265
Bezwada Extension		5,47,023	36,468	2,48,211	42,626
Dhone-Kurnool		1,76,829	11,789	1,07,174	34,745
North-Western	12	12,32,80,625	8,218,708	8,04,38,819	3,66,10,244
Laki Pozu Tank		...	...	...	1,31,289
Nushki Extension		...	...	...	14,95,490
Tank Murtaza		...	...	...	84,229
Oudh and Rohilkhand	13	3,14,64,244	2,097,616	1,82,62,800	92,59,952
South Indian	14	4,01,48,113	2,676,541	2,18,16,709	71,41,406
Coonoor-Ootacamund		...	...	...	1,46,858
Dharmapuri-Hosur extension		...	...	...	72,584
Tinnevelly-Quilon (British Section)		18,44,613	122,974	11,03,963	1,502
Ditto (Indian State Section)		...	...	...	7,500
Ditto Trichendur (Advances)		...	...	...	—15,909
Tirhoot	15	1,11,33,060	742,204	49,49,391	27,40,480
Bilaspur Etawah	16	...	...	...	2,560
Frontier-Railway Reserve Material	17	...	...	...	78,175
Ganges Bridge, Kachla	18	...	...	...	2,604
Nagpur-Chhattisgarh depreciation account	19	...	...	...	22,389
Petroleum Operations, Baluchistan	20	...	...	...	4,062
Ranaghat-Bhagwangola	21	...	...	...	10,306
Sabarmati-Dholka	22	...	...	...	2,041
State Railway Stores	23	...	...	...	—3,17,403
Southern Mahratta (depreciation on works)	24	...	...	...	17,961
Umaria Colliery (depreciation on works)	25	...	...	...	6,225
Vizagapatam-Raipur	26	...	...	...	8,350
Warora Colliery	27	...	...	...	35,487
Miscellaneous	28	...	...	...	—7,15,236
TOTAL IMPERIAL		79,01,40,545	(a) 52,724,643	45,45,55,861	21,77,43,778
PROVINCIAL.					
Assam.					
Jorhat	29	1,25,007	8,334	1,19,307	37,201
United Provinces.					
United Provinces Railway (Distillery Siding)	30	...	...	...	8,287
TOTAL STATE RAILWAYS		79,02,65,552	(a) 52,732,977	45,46,75,168	21,77,89,266
Total in sterling (India figures converted at R15=£1) £		(a)52,732,977	(a) 52,732,977	30,311,678	(b) 14,519,285

(a) Includes:—

	£
East Indian Railway—Rent of premises occupied by the Company	230
Bengal Nagpur Railway—Dividends on Government holding in the Companies Stock	377
Madras and Southern Mahratta Railway (Mysore)—Interest on capital deposited by Companies	48,000
	48,607

(b) Interest:—

	India. Rs.	India, converted into £ at R15=£1. £	England. £	TOTAL. £
On Specific Debt	10,91,736	72,782	1,646,714	1,719,496
On Non-Specific Debt	7,49,63,935	4,997,596	1,945,063	6.942,659
	7,60,55,671	5,070,378	3,591,777	8.662,155
Annuities	...	...	3,357,559	3,357,559
Sinking Funds	...	...	255,707	255,707
Interest chargeable against Companies on Advances	3.00,391	20,026	81,250	101,276
Interest on Capital deposited by Companies	6,80,108	45,341	2,097,247	2,142,588
	7,70,36,170	5.135,745	9,383,540	14,519,285

of the GOVERNMENT in respect of RAILWAYS during the Year 1919-20.

UNDER EXPENDITURE HEADS.					NET GAIN OR LOSS TO GOVERNMENT.	
No. of Items.	Payments on account of Surplus Profits and share of net earnings.	Charges for Land.	Total Charges.	Total charges converted into £ at R15=£1.	Gain.	Loss.
	Rs.	Rs.	Rs.	£	£	£
1	...	...	1,42,95,687	953,046	...	258,314
2	...	...	—33,799	—2,253	...	5,754
3	20,25,686	...	5,84,10,172	3,894,011	501,792	...
4	24,17,479	...	7,39,65,181	4,931,012	1,516,508	...
5	29,28,612	...	2,82,26,924	1,881,795	315,417	...
6	...	...	4,47,87,702	2,985,847	...	16,176
7	33,82,186	...	10,12,43,828	6,749,588	2,089,069	...
8	10,41,379	...	11,75,34,396	7,835,626	567,199	...
	...	...	34,52,481	230,165	83,093	...
	...	...	2,68,420	17,895	...	5,299
	...	...	8,32,494	55,500	17,894	...
	...	...	5,33,446	35,563	...	10,684
9	...	...	11,58,453	77,230	28,219	...
10	77,341	...	24,41,038	162,736	37,458	...
11	70,51,262	...	6,02,69,577	4,017,972	132,188	...
	...	...	2,90,837	19,389	17,079	...
	...	...	1,41,919	9,461	2,328	...
12	...	...	11,70,49,063	7,803,271	415,437	...
	...	...	1,31,289	8,753	...	8,753
	...	...	14,95,490	99,699	...	99,699
	...	...	84,229	5,615	...	5,615
13	...	...	2,75,22,752	1,834,850	262,766	...
14	7,64,444	...	2,97,22,559	1,981,504	695,037	...
	...	...	1,46,858	9,790	...	9,790
	...	...	72,584	4,839	...	4,839
	1,47,237	...	12,52,702	83,513	39,461	...
	...	...	7,500	500	...	500
	...	...	—15,909	—1,061	1,061	...
15	2,56,514	...	79,46,385	529,759	212,445	...
16	...	...	2,560	171	...	171
17	...	...	78,175	5,212	...	5,212
18	...	..	2,604	174	...	174
19	...	...	22,389	1,493	...	1,493
20	...	...	4,062	271	...	271
21	...	...	10,306	687	...	687
22	...	...	2,041	136	...	136
23	...	...	—3,17,403	—21,160	...	—21,160
24	...	..	17,961	1,197	...	1,197
25	...	...	6,225	415	...	415
26	...	...	8,350	557	...	557
27	...	...	35,487	2,366	...	2,366
28	...	...	—7,15,236	—47,682	...	—47,682
	2,00,92,140	...	69,23,91,779	46,159,452	6,565,191	...
29	...	...	1,56,508	10,434	...	2,100
30	...	...	8,287	553	...	553
	2,00,92,140	...	69,25,56,574	46,170,439	6,562,538	...
	1,339,476	...	46,170,439	46,170,439	6,562,538	...

	£
Net gain on State Railways as above	6,562,538
Add—Net receipts on account of Subsidized Railways, Accounts Nos. 56 and 57	206,181
Deduct—Miscellaneous Railway Expenditure, Account No. 58	537,695
TOTAL GAIN ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	6,231,024

H.—Railway Revenue Accounts.

No. 53B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES in PURCHASE, during the Year 1919-20, of the EAST INDIAN RAILWAY.

	INDIA.	INDIA, CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT	Rs.	£	£	£
Interest on Debenture Stock	...	...	64,604	64,604
Interest on India 3½ per cent. Stock issued in redemption of portion of Annuity, Debenture Stock and Debentures	...	...	273,901	273,901
Interest on 3½ per cent. rupee debt	3,736	249	...	249
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	...	—14,259	—14,259
Interest on India 2½ per cent. stock issued in redemption of portion of debentures and debenture stock	...	...	—2,296	—2,296
Interest at 3·4076 per cent. for outlay to end of 1916-17 and at 5·9328 per cent. for subsequent outlay on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year (*a*)	55,57,160	370,477	...	370,477
TOTAL INTEREST ON DEBT	55,60,896	370,726	321,950	692,676
SINKING FUNDS.				
Sinking Fund pursuant to Acts 42 and 43 Vict., c. 206, Sections 51 and 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	151,256	151,256
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	...	849,167	849,167
Contribution towards management, etc.	...	...	1,374	1,374
Interest in lieu of Deferred Annuity	...	...	262,000	262,000
TOTAL ANNUITIES IN PURCHASE	...	...	1,112,541	1,112,541
TOTAL	55,60,896	370,726	1,585,747	1,956,473

No. 53C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES IN PURCHASE, during the Year 1919-20, of the EASTERN BENGAL RAILWAY (including the BENGAL CENTRAL RAILWAY).

	INDIA.	INDIA, CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	13,946	13,946
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	15,170	15,170
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	...	13,768	13,768
Interest on India 2½ per cent stock issued in redemption of portion of debentures and debenture stock	...	...	—171	—171
Interest at 3·4076 per cent. for outlay to end of 1916-17 and at 5·9328 per cent. for subsequent outlay on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year *plus* half the outlay of the year (*a*)	*1,07,59,689	717,313	...	717,313
TOTAL INTEREST ON DEBT	1,07,59,689	717,313	42,713	760,026
SINKING FUNDS.				
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	11,361	11,361
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	...	116,832	116,832
Contribution towards management, etc.	...	...	54	54
TOTAL ANNUITIES IN PURCHASE	...	...	116,886	116,886
TOTAL	1,07,59,689	717,313	170,960	888,273

*Excludes Rs. 11,97,164 interest on account of Lower Ganges Bridge.

(*a*) In view of the higher rates of interest paid on loans raised since 1917-18, it has been decided that the interest to be charged in the Railway and Irrigation Accounts in respect of capital outlay provided otherwise than from borrowings at specific rates of interest, should comprise two portions, (*a*) interest on all capital expenditure to end of 1916-17 at the average rate paid on borrowings to end of that year, and (*b*) interest on all capital expenditure incurred in subsequent years at the average rate paid on the total borrowings of that period inclusive of War Loans.

No. 53D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES in PURCHASE, during the Year 1919-20, of the NORTH-WESTERN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.				
Interest on India 3½ per cent. Stock issued in redemption of portion of Scinde Punjab and Delhi Railway Annuity	Rs. ...	£ ...	£ 122,085	£ 122,085
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity	...	...	—13,390	—13,390
Interest on India 2½ per cent. Stock issued in redemption of debentures and debenture stock	...	...	—1,379	—1,379
Interest at 3·4076 per cent. for outlay to end of 1916-17 and at 5·9328 per cent. for subsequent outlay on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year (*a*)	2,80,35,018	1,869,001	...	1,869,001
TOTAL INTEREST ON DEBT	2,80,35,018	1,869,001	107,316	1,976,317
SINKING FUNDS.				
Sinking Fund pursuant to Acts 44 and 45 Vict., c.153, Section 2 (*a*)	...	...	93,090	93,090
ANNUITIES IN PURCHASE.				
Scinde, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	...	371,214	371,214
Contribution towards management, etc.	...	...	62	62
TOTAL ANNUITIES IN PURCHASE	...	...	371,276	371,276
TOTAL	2,80,35,018	1,869,001	571,682	2,440,683

No. 53E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1919-20, of the OUDH AND ROHILKHAND RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on India 3½ per cent. Stock	...	...	—2,691	—2,691
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	309,251	309,251
Interest on India 2½ per cent. Stock issued in redemption of Debenture Stock	...	...	10,813	10,813
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	5,193	5,193
Interest at 4 per cent. on Rampur Loan of Rs. 47,00,000	1,88,000	12,533	...	12,533
Interest at 3·4076 per cent. for outlay to end of 1916-17 and at 5·9328 per cent. for subsequent outlay on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year (*a*)	42,33,455	282,231	...	282,231
	44,21,455	294,764	322,566	617,330

No. 53F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1919-20, of the SOUTH INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	19,125	19,125
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	119,886	119,886
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	...	7,624	7,624
Interest at 3·4076 per cent. for outlay to end of 1916-17 and at 5·9328 per cent. for subsequent outlay on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year (*a*)	23,82,997	158,866	...	158,866
TOTAL	23,82,997	158,866	146,635	305,501

(*a*) *Vide* note (*a*), page 146.

No. 53G.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1919-20, of the GREAT INDIAN PENINSULA RAILWAY.

INTEREST ON DEBT.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	Rs.	£	£	£
Interest on Debenture Stock	...	...	108,058	108,058
Interest on India 3½ per cent. Stock	...	...	18,365	18,365
Interest on India 3 per cent. Stock issued in redemption of Debentures	...	...	97,896	97,896
Interest at 3·4076 per cent. for outlay to end of 1916-17 and at 5·9328 per cent. for subsequent outlay on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year (*a*)	1,12,25,948	748,397		748,397
TOTAL INTEREST ON DEBT	1,12,25,948	748,397	224,319	972,716
ANNUITIES IN PURCHASE.				
Annuity terminating in 1948 at the rate of £6-13-6·776 for every £100 Stock of the Company	...	...	1,268,471	1,268,471
Contribution towards management	...	...	39	39
TOTAL ANNUITIES IN PURCHASE	...	...	1,268,510	1,268,510
TOTAL	1,12,25,948	748,397	1,492,829	2,241,226

No. 53H.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1919-20, of the BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.

INTEREST ON DEBT.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	Rs.	£	£	£
Interest on India 3 per cent. Stock	...	...	326,449	326,449
Interest on India 3½ per cent. Stock	...	...	58,635	58,635
Interest at 4 and 4½ per cent. on Scindia and Holkar loans	9,00,000	60,000	...	60,000
Interest on Capital and Capital Advance Account and Stores and Stores Advance Account at 3·4076 per cent. for outlay to end of 1916-17 and at 5·9328 per cent. for subsequent outlay on outlay to end of last year, plus half the outlay of the year (a)	1,00,76,043	671,736		671,736
TOTAL	1,09,76,043	731,736	385,084	1,116,820

No. 53J.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, AND ANNUITIES IN PURCHASE during the Year 1919-20, of the MADRAS AND SOUTHERN MAHRATTA RAILWAY.

INTEREST ON DEBT.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	Rs.	£	£	£
Interest on India 3½ per cent. Stock	...	...	31,315	31,315
Interest on India 3 per cent. Stock	...	...	64,816	64,816
Interest on State Expenditure on Capital Account at 3·4076 per cent. for outlay to end of 1916-17 and at 5·9328 per cent. for subsequent outlay on outlay to end of last year, *plus* half the outlay of the year (*a*)	45,14,956	300,997	...	300,997
	45,14,956	300,997	96,131	397,128
ANNUITIES IN PURCHASE.				
Annuity terminating in 1956 at the rate of £5-7-10·795 for every £100 Stock of the Company	...	...	488,345	488,345
Contribution towards management, etc.	...	...	1	1
TOTAL ANNUITIES IN PURCHASE	...	...	488,346	488,346
TOTAL	45,14,956	300,997	584,477	885,474

No. 54.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCE for the Year 1919-20.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
IMPERIAL.	Rs.	£	£	£
India, General.				
Great Indian Peninsula	...	...	81,250	81,250
Lucknow-Bareilly	3,00,391	20,026	...	20,026
TOTAL	3,00,391	20,026	81,250	101,276

(*a*) *Vide* note (*a*), page 146.

No. 55.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES for the year 1919-20.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
IMPERIAL.	Rs.	£	£	£
India, General.				
Assam-Bengal	...	...	81,861	81,861
Bengal-Nagpur			403,233	403,233
Bombay, Baroda and Central India	...	...	95,000	95,000
Burma	4,82,813	32,188	112,500	144,688
East Indian	...	...	642,500	642,500
Great Indian Peninsula	...	...	199,750	199,750
Lucknow-Bareilly	(a)1,97,295	13,153	...	13,153
Madras and Southern Mahratta	...	...	391,810	391,810
South Indian	...	...	170,593	170,593
Ditto Extensions	...	...		
TOTAL	6,80,108	45,341	2,097,247	2,142,588

(a) Represents interest on State share of joint debenture stock.

No. 56.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST) credited to IMPERIAL FUNDS during the year 1919-20.

		IMPERIAL.
		R
INDIA—		
Government share of surplus profits of the Amritsar-Patti Kasur Railway		63,029
Ditto ditto of the Hardwar-Dehra Railway		1,19,657
Sale of Land, Bengal and North-Western and Tirhoot Railway		—5,581
Ditto Bezwada Extension		1,089
Ditto Government Examiner, G. I. P.		2,056
Ditto Ahmedpur Katwa		241
Ditto Suramangalam Salem Railway		11,048
Ditto Rohilkund and Kumaon Railway Extension		60
Ditto Hardwar Dehra Railway		1,400
Relinquishment of Land—North-Western Railway—Branch Line Companies worked or under construction		467
Ditto Bengal Dooars Railway		4
TOTAL INDIA	R	1,93,470
Total India converted into £ at R15=£1	£	12,898
ENGLAND—		
Government share of Surplus Profits—		
Rohilkund and Kumaon Railway		6,879
Southern Punjab Railway		211,209
TOTAL ENGLAND		218,088
GRAND TOTAL RECEIPTS	£	230,986

No. 57.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the year 1919-20.

	IMPERIAL.	
	India, General.	*R*
Assam Bengal Railway—Branch Line Companies worked or under construction—		
Chaparmukh Sylghat		3,211
Bengal and North-Western Railway		—8,421
Great Indian Peninsula Railway—Branch Line Companies worked or under construction—		
Murtajapur-Yeotmal		1,554
North-Western Railway—Branch Line Companies worked or under construction—		
Amritsar Patti Kassur		393
Jullundur-Mukerian		3
Phagwara Rahon		
Jullundhar Doab		1,767
Sialkot-Narowal		—1,342
Southern Punjab		3,212
Sutlej Valley		80
Oudh and Rohilkhand Railway—Branch Line Companies worked or under construction—		
Hardwar Dehra		2,956
South Indian Railway—Branch Line Companies worked or under construction—		
Tanjore District Board		661
Tinnevelly-Tiruchendur		46
Railways under the audit of Government Examiner, Assam Bengal Railway—		
Arakan Light Railway		76,162
Mymensingh Bhairab Bazar		29,277
Railways under the audit of Government Examiner, Bombay, Baroda and Central India Railway—		
Gujrat Railways		60,607
Nadiad Kapadvanj		3,985
Railways under the audit of Government Examiner, East Indian Railway—		
Ahmadpur-Katwa		2,807
Burdwan-Kutwa		2,874
Bankura-Damodar River		1,05,001
Dasghara-Jamalpurganj		2,029
Railways under the audit of Government Examiner, Great Indian Peninsula Railway—		
Barsi Light		7,227
Dhond Baramati		42
Pachora-Jamner		2,256
Railways under the audit of Government Examiner, Madras and Southern Mahratta Railway—		
Tenali Repalle		42
Railways under the audit of Government Examiner, Rohilkund and Kumaon Railway—		
Rohilkhand and Kumaon Railway Extension		101
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel		5,000
	Carried over	3,01,530

No. 57.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the year 1919-20—*concld.*

	R
IMPERIAL—*contd.*	
India, General—contd.	
Brought forward	3,01,530
Railways under the Audit of Chief Auditor, Eastern Bengal Railway—	
Khoolna-Bagirhat	28
Sara-Sirajgunj	60,415
TOTAL IMPERIAL	3,61,973
PROVINCIAL.	
Dibru-Sadiya (Assam)	5,112
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel (United Provinces)	5,000
TOTAL PROVINCIAL	10,112
GRAND TOTAL	3,72,085
Grand Total converted into £ at R15=£1 . £	24,805

No. 58.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the year 1919-20.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
IMPERIAL.		
India, General.		
ESTABLISHMENT.		
Office of the Railway Board, Government Inspectors of Railways, Superintendent, Local Manufactures, and Metallurgical Inspectors and their Establishments, Salaries, Travelling Allowances and Contingencies		£ 10,15,891
Mining Engineer and Coal Controller		—4,87,005
Government Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies		2,85,169
Surplus Establishment and Miscellaneous charges		2,72,047
Office of Accountant General, Railways		1,67,803
Accountant General, Railway's office auxiliary account		75,07,673
		87,61,578
Deduct—Contribution for Government Supervision, Audit and Control recoverable from Companies:	R	
Assam-Bengal	69,601	
Bengal-Nagpur	2,19,213	
Bengal and North-Western	83,627	
Bombay, Baroda and Central India	2,84,977	
Burma	1,29,292	
East Indian	2,21,612	
Great Indian Peninsula including Indian Midland	2,65,795	
Rohilkund-Kumaon	25,003	
Madras and Southern Mahratta	2,24,402	
South Indian	1,28,123	
		—16,49,645
NET		71,11,933
Carried over		71,11,933

No. 58.—ACCOUNT of Miscellaneous Railway Expenditure, for the Year 1919-20– *contd.*

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Amount.
SURVEYS, ETC.	
Brought forward	71,11,933
Assam Bengal Railway—	
Akhaura Birendra Nagar	401
Bagmara Siju Jhankerray	31,802
Chittagong Maungdaw	7,156
Dibrugarh Chord Line	957
Farkating Badulipara	184
Jhanjail Bagmara	1,871
Maungdaw Akyab	41,988
Patkai Range (Exploration)	406
Rajapur Sreemuddi	88
Madhupur Therriaghat and Tarapunji Ishamati	3,156
Bengal Nagpur Railway—	
Drug Bastar Jeypur	1,506
Kolhan Keonjhur	—23,146
Monharpur Coal Field Reconnaisance	2,022
South Karanpura Coal Field	16,035
Venkatanagar Korea Coal Field	23,341
Vizagapatam Harbour	919
Bombay, Baroda and Central India Railway—	
Ahmedabad Kapadvanj	2,519
Dholka Dhauduka	3,297
Luni Cawnpore	—21
Nadiad Kaira	3,980
Vasad Katna	756
Burma Railways—	
Moulmein Pangh	8,062
Namtu Railway Connection	46,621
Pyinmana Magwe	381
East Indian Railway—	
Ferro Concrete Bridges building and testing 40 ft. span	200
Kasta Coal Field Railway Survey	69
Eastern Bengal Railway—	
Birnagore Navadip Santipur	339
Boring in River Hooghly	13,594
Dinagepur Purnea District	20,009
Jessore Faridpur	529
Khulna Dum-Dum	—80
Location of a site for a suitable crossing on the Jamna	4,142
Magrahat-Kakdip	163
Mymensingh Bhairab Bazar Extension	13,686
Nandanpur Gabsa	3,375
Nalbari Tangla	3,543
Parbatipur Bonarpara	10,972
Pandu Shillong	58,852
Rampur Boalia	341
Santahar Dinajpur	101
Udairampur Raipur	550
Kalimpong Gangtok	1,944
Great Indian Peninsula Railway—	
Belapur Shegaon	4,577
Warora Rajur Pisgaon	1,948
	3,13,130
Carried over	71,11,933

No. 58—Account of Miscellaneous Railway Expenditure, for the Year 1919-20—*contd.*

Railway Surveys and Miscellaneous Charges.	Amount.
	R
Surveys, etc.—*contd.*	
Brought forward	71,11,933
	3,13,130
Lucknow Bareilly Railway—	
Ramnagar Mohan-Kumaria	19,847
Tanakpur Baramdeo	—950
Madras and Southern Mahratta Railway—	
Haveri Havanur	401
Hotgi Sholapur	92
Karad Chiplun Ulva	76,177
Koregaon Satara	74,672
North Western Railway—	
Dina Sultanpur	1,208
Fatehjung Khour	279
Fazilka Abohar	35
Frontier Railway Reserve	30,285
Chaman and Spezand	
Jaijon Hoshiarpur Doab	1,395
Khyber	1,17,567
Mess House at Kingsway	2
Rajpura Mallan	4,299
Ratta Pira Pejowali	219
Sangla Hill Raewind	155
Trial Boring in the bed of the Indus at Kalabagh	5,292
Oudh and Rohilkhand Railway—	
Agra Karachi	1,95,483
Hardwar Karna Pryag	63,094
Investigation of the scheme of cement manufacture	19,271
South Indian Railway—	
Attur-Chinnasalem Tirumandora	33
Erode-Nanjangode	139
Jayankonda-Sholapuram Trichinopoly	—7
Kollangode-Trichur	—85
Mangalore Panemangalore	—1
Palakod Salem Karur	14
Pollachi-Palghat	—9
Shoranur Manantoddy	34,541
Trichinopoly Pudukottah	292
Virudupati Tenkasi	40
Tirhoot Railway—	
Ganges Bridge Survey Mokamehghat	5,720
Surveys under the Audit Officer, Nushki Extension Railway—	
Nushki Extension Reconnaissance	—2,50,336
Surveys under the Audit of Govt. Examiner, Assam Bengal Ry.—	
Hukong Valley Railway	1,70,581
	8,82,870
Carried over	71,11,933

No. 58—ACCOUNT of Miscellaneous Railway Expenditure, for the Year 1919-20 —*concld.*

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Amount.
SURVEYS, ETC.—*contd.*	*R* –
Brought forward	71,11,933
	8,82,870
Surveys under the Audit of Govt. Examiner, Bombay, Baroda and Central India Ry.—	
Gujerat Feeder Railway (Reconniassance)	11,429
Jamnagar Dwarka	238
Jamnagar-Kambalia-Salaya	1,069
Khambalia-Wadala	6,371
Neemuch Pachpahar Goona (Reconniassance)	13,396
Porbandar-Kuranga	4,773
Helvad Malia Extension	14,168
Surveys under the Audit of Govt. Examiner, Bengal Nagpur Ry.—	
Jagatpur Kendrapara	339
Surveys under the Audit of Govt. Examiner, Great Indian Peninsula Ry.—	
Belapur Shevgaon	17,771
Total Surveys, etc.	9,52,424
TOTAL IMPERIAL	80,64,357
PROVINCIAL.	
Assam—	
Assam Light	1,059
Total Provincial	1,059
GRAND TOTAL *R*	80,65,416
Grand Total converted into £ at R15= £1 £	537,695

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1919-20.

Section J.—Irrigation.

Revenue £5,832,868. Expenditure £4,274,222.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Major Works	59	Direct receipts	160	...	3,572,652	...
	60	Working Expenses (Abstract Account)	161	...	...	1,565,356
	60A	„ „ (Detailed Account)	166	1,565,356	...	...
	60B	Capital Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	167	...	...	...
	61	Portion of Land Revenue due to Irrigation (See also Account No. 15A)	168 to 173	...	1,945,196	...
	61	Statement of Financial Results	168 to 173	...	...	1,565,908
	61	Interes on Debt				
Minor Works and Navigation	62	Gross Receipts	181	...	315,020	...
	62A	Summary of Receipts from Minor Works and Navigation	182	315,020	...	...
	63	Expenditure (Abstract Account)	185	...	...	1,142,958
	63A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	191	131,814	...	...
	63B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	195	161,949	...	...
				Total	5,832,868	4,274,222

No. 59.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1919-1920.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water rates.	Owners' rates.	Sales of water	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
North-West Frontier.												
Lower Swat River Canal	5,22,863	...	719	...	2,318	...	37,667	...	1,503	413	4,605	5,70,088
Upper „ „ „	4,40,096	...	115	...	...	...	11,790	...	3,234	958	20,073	4,76,266
Paharpur Canal	14,000	...	...	...	43	...	...	...	...	...	150	14,193
Kabul River Canal	1,44,259	...	3,468	...	1,219	...	46,145	...	120	...	310	1,95,521
TOTAL	11,21,218	...	4,302	...	3,580	...	95,602	...	4,857	1,371	25,138	12,56,068
Madras.												
Nagavalli River Project	...	...	...	...	...	349	...	...	222	...	339	910
Godavari Delta System	...	...	1,046	855	3,215	21,347	...	1,07,823	660	113	11,624	1,46,683
Kistna Delta „	...	...	581	...	9,300	28,426	...	77,384	2,166	105	2,259	1,20,230
Cauvery Delta „	...	...	446	...	5,803	3,398	...	...	592	...	3,843	14,082
Pennar Anicut „	...	...	...	...	...	1,915	...	...	575	...	512	3,002
Srivaikuntam Anicut System	...	...	...	785	3,530	2,048	...	...	380	...	23	6,766
Kurnool-Cuddapah Canal	...	...	...	...	1,101	1,155	...	778	1,235	...	9,571	13,840
Barur Tank	...	...	...	...	...	1,241	...	...	32	...	51	1,324
Periyar Project	...	...	...	...	2,022	16,870	...	240	242	...	460	19,334
Rushikulya Project	...	...	150	2,450	431	658	...	...	52	...	6	3,747
Cheyeru Anicut	...	...	...	...	1,437	...	...	...	32	...	1	1,470
Poiney Anicut	...	...	...	...	1,271	...	...	...	15	...	...	1,286
Lower Coleroon Anicut	...	...	...	...	2,730	1,296	...	...	135	...	808	4,969
Shatiatope Anicut	...	...	...	...	240	440	...	...	119	...	2	801
Tirukkoyllur Anicut	...	...	...	...	1,436	11	...	...	22	...	9	1,478
Divi Pumping Project	...	...	...	...	38	889	...	...	365	...	...	1,292
	...	...	2,223	4,090	32,563	80,043	...	1,86,225	6,844	218	29,508	3,41,714
Deduct—Provincial share under the Contract	...	...	*1,112*	*2,045*	*16,281*	*40,022*	...	*93,112*	*3,422*	*109*	*14,754*	*1,70,857*
TOTAL	...	...	1,111	2,045	16,282	40,021	...	93,113	3,422	109	14,754	1,70,857
Bombay.												
Desert Canal	78,907	...	...	...	68	1,081	...	...	17	1,392	661	82,126
Unharwah	143	...	...	...	41	680	...	...	...	210	324	1,398
Begari Canal	24,999	...	160	...	12	289	...	...	17	561	1,380	27,418
Mahiwah	—205	...	...	...	33	504	...	...	...	19	759	1,110
Dad Canal	—1,072	...	...	...	5	17	...	...	463	88	—72	—571
Nasrat Canal	—140	...	...	...	4	13	...	...	463	40	—118	262

Eastern Nara Works	2,446	...	7,786	...	118	9,237	...	322	36	1,548	5,304	26,797
Jamrao Canal	1,706	...	62	...	1,630	36,999	...	...	220	16,904	16,214	73,735
Hathmati and Kharicut Canal	15,766	...	...	740	10	4,782	...	...	...	..	1,056	22,354
Lower Panjhra River Works	12,697	...	...	...	...	1,240	...	...	3	...	126	14,066
Kadva River Works	27,489	...	...	...	...	1,351	...	...	...	274	182	29,296
Pravara River Works—Lakh Canal	1,391	...	...	...	38	251	...	...	...	17	...	1,697
Nira Canal and Shetphal Tank	4,78,371	...	105	...	654	3,255	...	...	59	18	3,004	4,85,466
Mutha Canals and Matoba Tank	3,08,013	...	1,821	55,433	2,125	2,002	...	2	26	...	1,187	3,70,609
Mhaswad Tank	54,093	...	12	...	1,064	1,784	...	...	...	...	2,248	59,201
Ekruk Tank	30,951	...	89,266	...	902	9,749	...	...	6	...	697	1,31,571
Krishna Canal	87,606	...	...	...	...	420	...	...	10	...	7	88,043
Pravara Canals Project	14,227	...	...	...	793	545	...	...	1	...	35	15,601
Chankapur Tank (Girna left Bank Canal)	22,686	...	...	...	...	37	...	...	2	114	137	22,976
Godavari Canal	4,41,393	...	661	...	757	240	...	30	85	598	9,752	4,53,516
	16,01,467	...	99,873	56,173	8,254	74,476	...	354	1,408	21,783	42,883	19,06,671
Deduct—Provincial share under the Contract	*8,00,734*	...	*49,936*	*28,086*	*4,127*	*37,238*	...	*177*	*704*	*10,892*	*21,442*	*9,53,336*
TOTAL	8,00,733	...	49,937	28,087	4,127	37,238	...	177	704	10,891	21,441	9,53,335
Bengal.												
Midnapore Canal	1,69,971	...	250	...	81	141	...	42,329	646	...	26,672	2,40,090
Tidal Canal	...	...	...	...	13	548	...	77,262	19	...	1,276	79,118
	1,69,971	...	250	...	94	689	...	1,19,591	665	...	27,948	3,19,208
Deduct—Provincial share under the Contract	*84,985*	...	*125*	...	*47*	*345*	...	*59,795*	*333*	...	*13,974*	*1,59,604*
TOTAL	84,986	...	125	...	47	344	...	59,796	332	..	13,974	1,59,604
United Provinces of Agra and Oudh.												
Gheri Nadi scheme	4,209	...	...	...	109	...	...	...	...	...	...	4,318
Majhgawan Tank	2,550	...	...	...	227	...	...	...	...	...	4,065	6,842
Betwa Canal	2,30,375	...	1,191	...	3,188	...	...	...	1,939	...	2,435	2,39,128
Ken Canal	1,32,639	...	45	50	2,642	...	...	10	820	...	9,469	1,45,675
Dasan Canal	34,579	...	...	...	1,475	...	...	...	805	...	2,447	39,306
Pahuaj and Garhmau Canal	14,482	...	8	1,566	448	...	...	...	...	...	903	17,407
Ghaggar Canal	20,746	...	11	...	1,151	...	...	...	972	9	1,386	24,275
TOTAL	4,39,580	...	1,255	1,616	9,240	...	...	10	4,536	9	20,705	4,76,951
Carried over	24,46,517	...	56,730	31,748	33,276	77,603	95,602	1,53,096	13,851	12,380	96,012	30,16,815

No. 59.—ACCOUNT of Direct Receipts from Major Irrigation Works credited to Imperial and Provincial Funds during the Year 1919-20—*continued.*

	Water rates.	Owner's rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	24,46,517	...	56,730	31,748	33,276	77,603	95,602	1,53,096	13,851	12,330	96,012	30,16,815
Punjab.												
Upper Jhelum Canal	11,73,964	...	2,044	...	1,019	85	...	...	5,037	1,143	32,096	12,15,388
Western Jumna Canal, including Sirsa Branch	31,82,108	...	20,514	...	16,857	1,564	5,084	1,24,904	8,184	1,480	22,291	33,82,986
Upper Bari Doab Canal	42,77,027	...	42,905	390	95,994	2,955	1,48,605	...	7,646	4,138	1,67,900	47,47,560
Sirhind Canal	39,49,893	...	28,544	1,028	44,000	1,146	1,41,177	18,002	5,760	2,438	45,867	42,37,855
Lower Chenab Canal	90,34,705	7,398	28,937	4,898	30,524	280	16,620	200	12,500	4,441	22,474	91,62,977
Upper Sutlej Inundation Canal	5,22,207	...	141	...	4,067	1,161	...	...	1,392	810	8,116	5,37,894
Lower Jhelum Canal	27,55,092	...	12,354	1,067	11,132	538	39,906	...	6,296	1,237	7,660	28,35,482
Sidhnai Canal	5,54,388	...	39	...	1,081	1,239	...	...	240	431	2,642	5,60,060
Indus Inundation Canal	1,61,681	...	233	...	4,131	12	...	...	1,150	437	71,919	2,39,563
Upper Chenab Canal	26,05,672	...	532	...	753	112	...	...	5,718	3,042	23,102	26,38,931
Lower Bari Doab Canal	26,58,544	128	19,643	...	3,395	484	1,074	...	7,616	1,881	77,732	27,70,497
	3,08,75,281	(*a*) 7,526	1,55,886	7,383	2,12,953	9,576	3,52,466	1,43,106	61,539	21,478	4,81,999	3,23,29,193
Deduct—Provincial share under the Contract	*1,54,37,640*	3,763	*77,943*	*3,692*	*1,06,477*	*4,788*	*1,76,233*	*71,553*	*30,769*	*10,739*	*2,40,999*	*1,61,64,596*
TOTAL	1,54,37,641	3,763	77,943	3,691	1,06,476	4,788	1,76,233	71,553	30,770	10,739	2,41,000	1,61,64,597
Burma.												
Yew Canal	97,463	...	...	...	...	640	...	...	...	...	207	98,310
Twante Canal	...	...	...	...	200	...	...	3,83,498	...	...	435	3,84,133
Mandalay Canal	3,57,157	...	...	...	339	7,087	...	...	1,026	...	...	3,65,609
Shwebo Canal	6,37,363	...	...	...	...	26,691	...	...	1,965	...	185	6,66,204
Mon Canal	2,51,159	...	146	...	28	9,336	...	...	2,871	...	230	2,63,770
TOTAL	13,43,142	...	146	...	567	43,754	...	3,83,498	5,862	...	1,057	17,78,026
Bihar and Orissa.												
Orissa Project	4,95,536	...	132	...	8,761	2,189	...	58,896	98	...	29,992	5,95,604
Sone Project	21,03,400	...	2,120	...	4,307	1,630	1,996	18,958	8,768	264	79,266	22,20,709
Dhaka Canal	24,642	...	24	...	127	948	...	...	—22	...	426	26,145
Tribeni Canal	1,69,660	...	...	...	46	1,908	...	...	852	...	1,399	1,73,865
	27,93,238	...	2,276	...	13,241	6,675	1,996	77,854	9,696	264	1,11,083	30,16,323
Deduct—Provincial share under the Contract	*13,96,619*	...	*1,138*	...	*6,620*	*3,338*	*998*	*38,927*	*4,848*	*132*	*55,542*	*15,08,162*
TOTAL	13,96,619	...	1,138	...	6,621	3,337	998	38,927	4,848	132	55,541	15,08,161

Central Provinces.												
Asola Mendha Tank	24,342	...	189	..	...	476	...	...	119	7	676	25,809
Wara Tank	1,703	...	7	...	...	165	...	...	58	...	60	1,993
Jamunia Tank	10,016	...	...	...	...	170	...	...	...	...	287	10,473
Khairbanda Tank	10,423	...	...	...	...	414	...	...	7	...	89	10,933
Chandpur Tank	11,647	...	11	...	...	533	...	...	...	...	235	12,426
Hargahan Tank	5,231	...	...	...	...	51	...	...	...	...	...	5,282
Khairadatan Tank	766	...	...	...	...	...	...	...	...	...	351	1,117
Kusrangi Tank	4,320	...	...	...	...	28	...	...	...	...	481	4,829
Pindraon Tank	4,217	...	...	...	...	...	...	...	...	...	222	4,439
Chorkamara Tank	1,366	...	...	...	...	537	...	...	57	...	8	1,968
Tandula Canal	14,966	...	...	...	4	453	...	...	847	42	350	16,662
Marowda Tank	3,762	...	...	...	...	56	...	...	...	...	470	4,288
Khapri-Aranda Tank	14,375	...	...	...	...	...	...	...	...	...	547	14,922
Bainakheri Kurud Tank	3,180	...	519	...	...	48	...	...	1	...	14	3,762
Khola Tank	3,112	...	...	...	...	...	...	...	...	...	...	3,112
Ramtek Reservoir	16,785	...	1,179	...	...	1,515	...	...	241	...	959	20,679
Kattanjheri Tank	2,882	...	...	...	...	114	...	...	109	...	43	3,148
Bodulksasa Tank	7,835	...	...	...	...	340	...	...	9	...	86	8,270
Mahanadi Canal	60,810	...	380	...	...	986	...	...	234	...	2,063	64,473
Wainganga Canal	59,976	...	57	...	...	1,120	...	...	480	...	180	61,813
Rumal Tank	4,098	...	...	...	...	219	...	...	15	...	27	4,359
Berar Kalan Tank with Mohari feeder	7,066	...	7	...	...	53	...	...	108	...	262	7,496
Kukerdehi Tank	4,038	...	...	...	...	...	...	...	...	...	40	4,078
Ghorajhori Tank	14,339	...	...	...	...	467	...	...	68	3	139	15,016
Khairee Tank	3,528	...	...	...	...	128	...	...	...	...	28	3,684
Naleshwar Tank	4,211	...	...	...	...	230	...	...	25	...	73	4,539
TOTAL	2,98,994	...	2,349	...	4	8,103	...	...	2,378	52	7,690	3,19,570
TOTAL IMPERIAL	2,09,22,913	3,763	1,38,306	35,439	1,46,944	1,37,585	2,72,833	6,47,074	57,709	23,303	4,01,300	2,27,87,169
Carried over Imperial	2,09,22,913	3,763	1,38,306	35,439	1,46,944	1,37,585	2,72,833	6,47,074	57,709	23,303	4,01,300	2,27,87,169

(a) Recoveries by Civil Department.

No. 59.—ACCOUNT of Direct Receipts from Major Irrigation Works credited to Imperial and Provincial Funds during the Year 1919-20—*continued.*

	Water rates.	Owner's rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Brought forward—Imperial	2,09,22,913	3,763	1,38,306	35,439	1,46,944	1,37,585	2,72,333	6,47,074	57,709	23,303	4,01,300	2,27,87,169
Provincial.												
Madras.												
Provincial share under the Contract	...	...	1,112	2,045	16,281	40,022	...	93,112	3,422	109	14,754	1,70,857
Bombay.												
Provincial share under the Contract	8,00,734	...	49,936	28,086	4,127	37,238	...	177	704	10,892	21,442	9,53,336
Bengal.												
Provincial share under the Contract	84,985	...	125	...	47	345	...	59,795	333	...	13,974	1,59,604
United Provinces of Agra and Oudh.												
Ganges Canal	49,15,670	45,453	13,760	100	115,727	...	70,186	5,315	6,035	5,977	22,783	52,01,006
Lower Ganges Canal	32,02,239	13,338	20,515	60	60,661	1,243	5,354	4,965	4,660	3,620	30,168	33,46,823
Agra Canal	10,92,356	53,440	14,423	...	21,185	...	4,744	...	855	1,206	4,411	11,92,620
Eastern Jumna Canal	17,76,814	6,570	988	...	25,412	...	33,111	...	1,668	1,190	11,700	18,57,453
Dun Canal	74,947	4,395	16,262	...	543	...	35,326	...	...	30	274	1,31,777
Bijnor Canal	49,030	706	34	...	1,149	...	...	...	180	667	...	51,766
Gorai Canal	64,338	...	...	...	267	...	...	..	...	...	15	64,620
TOTAL	1,11,75,394	(a) 1,23,902	65,982	160	2,24,944	1,243	1,48,721	10,280	13,398	12,690	69,351	1,18,46,065
Punjab.												
Provincial share under the Contract	1,54,37,640	(b) 3,763	77,943	3,692	1,06,477	4,738	1,76,233	71,553	30,769	10,739	2,40,999	1,61,64,596
Bihar and Orissa.												
Provincial share under the Contract	13,96,619	...	1,138	...	6,620	3,338	998	38,927	4,848	132	55,542	15,08,162
Total Provincial	2,38,95,372	1,27,665	1,96,236	33,983	3,58,496	86,974	3,25,952	2,73,844	53,474	34,562	4,16,062	3,08,02,620
GRAND TOTAL	4,98,18,285	1,31,428	3,34,542	69,422	5,05,440	2,24,559	5 98,785	9,20,918	1,11,183	57,865	8,17,362	5,35,89,789
											Grand Total converted into £ at R15=£1 £	3,572,652

(a) Recoveries by the Civil Department.
(b) Do. do.

No. 60.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1919-20.

	IMPERIAL.										PROVINCIAL.							GRAND TOTAL.
	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Povinces and Berar.	TOTAL.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Bihar and Orissa.	TOTAL.	
Working Expenses and Maintenance.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Extensions and Improvements	63,850	42,808	55,776	904	20,878	3,51,583	54,573	14,153	2,425	6,06,950	42,808	55,776	904	1,32,704	3,51,583	14,153	5,97,928	12,04,878
Maintenance and Repairs	3,96,468	6,47,070	5,73,232	60,450	2,22,749	22,59,170	3,60,841	2,82,697	2,52,533	50,55,210	6,47,070	5,73,252	60,449	11,78,384	22,59,169	2,82,697	50,01,001	1,00,56,211
Establishment	3,92,429	3,44,684	3,78,228	38,276	2,60,356	30,96,672	4,12,142	4,52,154	3,53,448	56,98,389	3,44,684	3,78,229	38,277	18,94,013	30,96,673	4,52,154	62,04,035	1,19,02,424
Tools and Plant	24,640	9,412	12,555	5,157	1,177	37,935	13,980	8,957	22,695	1,36,508	9,412	12,554	5,157	—4,693	37,935	8,957	69,322	2,05,830
Refunds of Revenue	238	1,041	5,466	77	917	37,541	8	3,226	1,972	50,486	1,042	5,467	77	13,168	37,541	3,225	60,520	1,11,006
TOTAL	(a)8,77,625	10,45,015	10,25,257	1,04,864	5,06,077	57,82,901	(b)8,41,544	7,61,187	6,03,073	1,15,47,543	10,45,016	10,25,258	1,04,864	32,13,581	57,82,901	7,61,186	1,19,32,806	2,34,80,349
																	Total converted into £ at R15=£1 . £	**1,565,356**
																	INDIA .	1,565,340
																	ENGLAND .	16

(a) Includes Rs. 11 on account of expenditure in England.
(b) „ Rs. 233 „ „ „

No. 60 A.—Detailed Account of Working Expenses and Maintenance of Major Irrigation Works debited to Imperial and Provincial Funds during, and to end of, the Year 1919-1920.

	Expenditure during the Year.						Expenditure to end of the Year.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
Imperial.												
North-West Frontier.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lower Swat River Canal	15,195	74,474	89,053	4,800	67	1,83,589	2,67,663	12,73,366	23,27,647	49,329	5,980	39,23,985
Upper Swat River Canal	22,146	2,41,655	2,15,922	14,121	167	4,94,011	62,538	10,76,706	7,53,769	46,950	567	19,40,530
Kabul River Canal	19,846	39,884	48,888	3,197	...	1,11,815	3,26,771	8,27,067	6,57,089	32,425	6,060	18,49,412
Paharpur Canal	6,663	40,455	38,566	2,522	4	88,210	44,043	3,78,902	2,61,956	12,996	1,525	6,99,422
Deduct—Outlay on Kabul River Canal met from grant under "43—Minor Works and Navigation" (*Vide* Account No. 63-B)	...	...	...	...	...	...	*74,391*	*2,06,645*	*2,56,597*	*3,392*	*2,361*	(a)*5,43,386*
Total	63,850	3,96,468	3,92,429	24,640	238	8,77,625	6,26,624	33,49,396	37,43,364	1,38,308	11,771	78,69,963
Madras.												
Nagavalli River Project	3,783	16,863	9,463	795	120	31,024	18,906	1,25,308	57,523	1,782	271	2,03,790
Godaveri Delta System	29,034	3,64,271	1,93,201	12,046	223	5,98,775	14,48,853	1,49,66,903	1,14,36,770	26,76,565	19,560	3,05,48,651
Kistna Delta System	14,021	3,44,646	2,15,461	1,624	36	5,75,788	11,92,556	1,16,44,588	90,48,474	18,88,558	24,538	2,37,98,714
Cauvery Delta System	24,358	1,29,118	61,289	677	67	2,15,509	11,85,146	—5,36,068	18,72,571	—31,750	1,626	24,91,525
Penner River Canals System	2,732	62,654	9,541	222	...	75,149	1,49,890	10,15,833	10,54,955	13,240	1,876	22,35,794
Srivaikuntam Anicut System	415	8,521	4,452	71	...	13,259	92,313	6,26,833	4,46,341	2,933	665	11,69,085
Kurnool Canal	7,886	66,707	53,199	750	29	1,28,571	4,61,173	30,76,783	12,94,952	1,06,105	14,397	49,53,410
Barur Tank Project	1,015	3,585	1,366	22	1	5,989	26,237	1,20,256	56,134	296	54	2,02,977
Rushikulya Project	—325	30,617	18,884	1,165	...	45,341	99,013	9,52,158	2,46,485	25,116	82	13,22,854
Periyar Project	1,424	86,494	44,813	719	1,518	1,34,968	2,12,202	16,53,076	7,84,935	72,425	2,582	27,25,220
Poiney Anicut	—1,125	12,236	4,223	41	...	15,375	89,263	5,80,795	1,95,305	238	461	8,66,061
Cheyeru Anicut	1,850	30,559	12,311	122	...	44,822	1,19,298	8,14,215	2,58,266	932	832	11,93,543
Tirukkoylur Anicut	—167	7,611	2,829	28	...	10,301	1,00,667	5,60,832	1,86,124	89	303	8,48,015
Lower Coleroon Anicut	921	51,879	20,069	198	89	73,156	3,20,949	15,21,707	5,80,348	1,389	315	24,24,708
Divi Pumping Project	—323	60,300	36,930	272	...	96,279	11,180	5,53,773	2,22,433	58,821	15	8,46,222
Shatiatope Anicut	105	17,367	6,641	66	...	24,179	77,432	6,78,432	2,37,039	597	249	9,93,749
Venkatapuram Tank	...	258	184	3	...	445	...	758	510	8	...	1,276
Bhavansi tank project	32	654	412	3	...	1,101	32	654	412	3	...	1,101
	85,616	12,94,140	6,89,368	18,824	2,083	20,90,031	56,05,109	3,83,56,836	2,79,79,577	48,17,347	67,826	7,68,26,695
Deduct—Provincial share under the Contract	*42,808*	*6,47,070*	*3,44,684*	*9,412*	*1,042*	*10,45,016*	*10,17,398*	*64,92,924*	*49,51,116*	*7,22,347*	*10,685*	*1,31,94,470*
" Provincial outlay on canals now classed as Productive (*Vide* Account No. 63-B)	...	...	...	...	...	...	*5,92,573*	*27,61,264*	*7,68,488*	*1,702*	*61*	(b)*41,24,088*
Total	42,808	6,47,070	3,44,684	9,412	1,041	10,45,015	39,95,138	2,91,02,648	2,22,59,973	40,93,298	57,080	5,95,08,137

Bombay.												
Desert Canal	736	1,03,539	35,286	2,087	...	1,44,648	2,52,639	25,55,148	5,99,054	26,495	7,245	34,40,581
Unharwah Canal	3,114	26,522	9,177	577	...	39,390	1,47,072	7,88,939	1,65,519	7,015	...	11,08,545
Begari Canal	3,642	1,10,053	39,110	2,318	...	1,55,123	3,58,401	33,41,596	8,77,719	35,368	1,751	46,14,835
Mahiwah Canal	15,388	86,163	32,550	2,150	...	1,36,251	1,11,829	7,92,391	91,037	5,395	184	10,00,836
Eastern Nara Works	5,672	1,54,038	1,04,479	2,251	...	2,66,440	4,91,896	40,93,678	17,43,396	50,974	8,042	63,87,986
Dad Canal	2,735	72,563	64,772	1,133	65	1,41,268	—8,222	11,87,876	3,60,559	11,645	523	15,52,382
Nasrat Canal	7,511	66,139	57,051	1,019	10	1,31,730	77,808	11,14,095	3,65,355	10,791	10	15,68,059
Jamrao Canal	20,871	2,21,995	1,67,318	3,182	471	4,13,837	1,13,268	31,36,250	24,95,041	75,174	807	58,20,540
Hathmati and Kharicut Canals	5,946	21,793	3,701	587	...	32,027	82,840	3,76,484	1,81,879	7,033	3,692	6,51,928
Lower Panjhra River Works	...	1,776	1,214	66	...	3,056	35,047	1,26,747	1,02,141	2,724	3,896	2,70,555
Kadva River Works	10,843	32,178	27,397	1,278	16	71,712	26,959	2,26,484	2,59,558	6,930	445	5,20,376
Pravara River Works—Lakh Canal	...	1,479	1,031	44	...	2,554	715	1,56,167	1,52,273	2,878	116	3,12,149
Mutha Canal and Matoba Tank	—3,185	48,696	41,640	1,366	1	88,518	1,48,671	19,42,990	14,68,650	1,56,238	21,947	37,39,496
Nira Canal and Shetphal Tank	16,242	64,971	69,526	2,412	2	1,53,153	1,36,532	10,31,320	10,29,645	44,345	13,756	22,55,598
Mhasvad Tank	416	5,259	2,615	169	...	8,459	25,611	2,46,623	2,05,176	6,056	348	4,83,824
Ekruk Tank	198	6,408	2,958	247	...	9,811	51,129	3,69,223	2,59,765	7,668	1,157	6,88,942
Krishna Canal	23	4,939	2,747	173	...	7,882	7,306	3,84,914	2,40,189	5,540	1,632	6,39,581
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	369	77	18,967
Chankapur Tank Girna Left Bank Canal	4,345	7,503	7,547	352	...	19,747	16,782	73,838	58,904	3,432	40	1,52,996
Pravara River Canal Project	2,895	18,937	15,229	648	...	37,709	4,976	99,483	59,618	1,942	462	1,66,481
Godaveri Canal	14,160	88,513	71,109	3,050	10,368	1,87,200	40,895	5,92,713	3,43,527	10,820	38,808	10,36,763
	1,11,552	11,43,464	7,56,457	25,109	10,933	20,50,515	21,22,549	2,26,48,492	1,10,76,598	4,78,843	1,04,938	3,64,31,420
Deduct—Provincial share under the Contract	*55,776*	*5,73,232*	*3,78,229*	*12,554*	*5,467*	*10,25,258*	*7,58,937*	*65,64,795*	*34,22,037*	*1,51,078*	*34,203*	*1,09,31,050*
Total	55,776	5,73,232	3,78,228	12,555	5,466	10,25,257	13,63,612	1,60,83,697	76,54,561	3,27,765	70,735	2,55,00,370
Bengal.												
Midnapore Canal	164	1,05,241	67,273	8,860	154	1,81,692	1,88,371	48,96,057	30,49,658	10,60,522	18,505	92,13,113
Tidal Canal	1,644	15,658	9,280	1,454	...	28,036	37,979	13,27,481	5,99,590	2,03,483	3,229	21,71,762
	1,808	1,20,899	76,553	10,314	154	2,09,728	2,26,350	62,23,538	36,49,248	12,64,005	21,734	1,13,84,875
Deduct—Provincial share under the Contract	*904*	*60,449*	*38,277*	*5,157*	*77*	*1,04,864*	*2,18,895*	*56,79,852*	*32,66,550*	*11,68,144*	*20,319*	*1,03,53,760*
Total	904	60,450	38,276	5,157	77	1,04,864	7,455	5,43,686	3,82,698	95,861	1,415	10,31,115
Carried over	1,63,338	16,77,220	11,53,617	51,764	6,822	30,52,761	59,92,329	4,90,79,427	3,40,41,096	46,55,232	1,41,001	9,39,09,585

(a) R 2,75,707 Imperial.
R 2,67,679 Provincial.
5,43,386

(b) Poiney Anicut 6,71,459
Cheyeru " 7,64,418
Tirukkoylur " Anicut 6,02,904
Lower Coleroon " 14,37,631
Shatiatope " 6,40,013
Mopad Project " 7,663
41,24,088

No. 60 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to Imperial and Provincial Funds during, and to end of, the Year 1919-20—*continued.*

	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.
Imperial—*contd.*												
Brought forward	Rs. 1,63,338	Rs. 16,77,220	Rs. 11,53,617	Rs. 52,764	Rs. 6,822	Rs. 30,52,761	Rs. 59,92,829	Rs. 4,90,79,427	Rs. 3,40,41,036	Rs. 46,55,232	Rs. 1,41,001	Rs. 9,39,09,585
United Provinces of Agra and Oudh.												
Ghori Nadi Scheme	...	1,043	1,499	5	...	2,547	272	53,695	16,460	1,278	...	71,705
Lower Ganges Canal (Imperial outlay)	...	...	...	...	...	...	2,99,033	...	77,694	11,253	...	3,87,980
Betwa Canal	1,484	73,628	90,152	363	361	1,65,988	2,12,326	16,39,345	24,61,799	54,775	29,219	43,97,464
Ken Canal	3,783	68,184	69,305	347	112	1,41,731	44,710	5,81,093	7,34,128	20,046	2,299	13,82,279
Dassan Canal	11,693	49,987	57,913	299	378	1,20,270	84,165	4,44,469	5,11,898	5,291	1,835	10,47,658
Pahuj and Garhmau Canal	547	5,511	6,410	29	...	12,497	5,022	59,640	36,250	1,268	...	1,02,080
Majhgawan Tank	1,675	4,111	5,426	28	66	11,306	3,892	27,901	19,941	610	176	52,520
Ghaggar Canal	1,696	20,285	29,651	106	...	51,738	2,678	53,448	67,330	1,423	...	1,24,879
TOTAL	20,878	2,22,749	2,60,356	1,177	917	5,06,077	6,52,098	28,59,494	39,25,500	95,944	33,529	(*b*)75,66,565
Punjab.												
Upper Jhelum Canal	22,989	3,61,153	5,39,352	12,651	5,659	9,41,804	1,79,977	17,50,654	14,09,146	21,980	5,835	33,67,592
Lower Bari Doab Canal	1,00,476	4,66,974	6,09,308	20,369	1,496	11,98,563	2,71,847	23,71,085	21,47,879	11,539	3,697	48,06,097
Western Jumna Canal, including Sirsa Branch	1,06,383	6,22,676	7,16,069	31,033	(*a*)3,379	14,79,540	27,12,467	2,03,59,837	1,98,47,511	5,93,300	3,82,297	4,38,95,412
Upper Bari Doab Canal	47,938	6,50,113	7,03,209	25,419	46,516	14,73,195	35,48,449	2,01,88,213	2,01,98,729	7,38,711	2,26,003	4,49,00,110
Sirhind Canal	91,555	4,26,739	7,38,239	2,554	2,170	12,61,257	23,08,601	1,16,16,511	1,36,68,081	5,29,858	84,799	2,82,07,850
Lower Chenab Canal	1,34,319	7,49,908	12,31,244	—60,512	14,237	20,69,196	52,51,532	1,81,93,114	2,09,57,498	8,00,617	1,33,455	4,53,36,516
Upper Sutlej Inundation Canal	7,841	1,97,956	2,07,317	7,493	535	4,21,142	6,40,743	64,87,693	49,48,115	88,100	26,519	1,21,91,170
Lower Jhelum Canal	77,750	2,99,824	5,45,347	11,916	391	9,35,228	10,75,974	54,50,478	65,68,610	2,29,952	11,001	1,34,35,015
Sidhnai Canal	6,985	58,541	50,082	254	58	1,15,920	3,12,701	19,55,677	18,02,391	60,341	2,336	41,33,496
Indus Inundation Canals	19,223	1,37,526	1,34,255	607	26	2,91,637	22,14,151	84,43,913	41,41,658	77,143	4,938	1,51,81,818
Upper Chenab Canal	87,707	5,46,929	7,18,923	24,146	615	13,78,320	4,22,900	33,31,235	26,53,907	57,987	7,530	64,73,559
	7,03,166	45,18,339	61,93,345	75,870	75,082	1,15,65,802	1,89,39,342	10,01,48,710	9,87,43,535	32,09,583	8,88,465	22,19,29,635
Deduct—Provincial share under the Contract	*3,51,583*	*22,59,169*	*30,96,673*	*37,925*	*37,541*	*57,82,901*	*59,03,596*	*2,54,42,101*	*2,61,26,683*	*10,31,302*	*2,02,952*	*5,87,66,634*
TOTAL	3,51,583	22,59,170	30,96,672	37,935	37,541	57,82,901	1,30,35,746	7,47,06,609	7,26,16,852	21,78,281	6,85,513	16,32,23,001

Burma.												
Mandalay Canal	3,898	40,154	73,738	697	...	1,18,487	4,10,576	7,69,006	7,86,500	20,496	309	19,86,887
Shwebo Canal	25,004	1,29,607	1,87,022	2,437	...	3,43,470	2,09,545	13,38,099	14,24,874	12,070	213	29,84,801
Mon Canals	9,103	96,787	61,533	7,131	8	1,74,562	1,36,709	6,49,031	5,13,462	13,680	218	13,13,100
Twanty Canal	16,009	24,822	29,452	2,598	...	72,881	31,220	1,21,255	1,11,581	9,057	225	2,73,348
Yen Canal	559	70,071	60,397	1,117	...	1,32,144	1,400	1,16,163	81,677	189	...	1,99,429
TOTAL	54,573	3,60,841	4,12,142	13,980	8	8,41,544	7,89,450	29,93,554	29,18,094	55,502	965	67,57,565
Bihar and Orissa.												
Orissa Project	5,042	1,86,603	2,60,596	6,923	1,445	4,60,609	4,95,629	87,87,613	87,99,153	8,47,406	55,705	1,89,85,506
Sone Project	22,038	2,57,152	5,08,308	9,318	4,017	8,00,833	7,22,870	98,51,224	1,48,19,862	8,47,205	2,44,082	2,64,85,243
Dhaka Canal	—1	8,302	8,857	109	19	17,286	15,287	1,13,380	1,46,444	4,313	216	2,79,640
Tribeni Canal	1,227	1,13,337	1,26,547	1,564	970	2,43,645	1,16,890	6,42,831	8,01,710	20,460	15,999	15,97,890
	28,306	5,65,394	9,04,308	17,914	6,451	15,22,373	13,50,676	1,93,95,048	2,45,67,169	17,19,384	3,16,002	4,73,48,279
Deduct—Provincial share under the Contract	*14,153*	*2,82,697*	*4,52,154*	*8,957*	*3,225*	*7,61,186*	*10,09,329*	*1,72,15,499*	*2,10,36,416*	*15,21,851*	*2,84,221*	*4,10,67,316*
TOTAL	14,153	2,82,697	4,52,154	8,957	3,226	7,61,187	3,41,347	21,79,549	35,30,753	1,97,533	31,781	62,80,963
Central Provinces and Berar.												
Chorkhamara	...	1,804	3,911	20	224	5,989	...	3,492	6,487	31	224	10,234
Tandula Canal	...	28 656	37,394	6,390	345	72,785	...	45,983	59,446	8,411	345	1,14,185
Wainganga Canal	...	43,753	57,607	1,139	174	1,02,673	41	1,24,030	1,02,820	2,535	180	2,29,606
Ghorajheri Tank	...	6,848	11,995	75	188	19,106	...	34,835	29,172	444	550	65,301
Marowda Do.	846	1,210	1,524	452	...	4,032	6,675	22,525	14,980	987	597	45,764
Khapri Aranda Do.	167	3,298	2,388	758	...	6,611	13,406	33,358	24,592	1,724	165	73,245
Khola Do.	...	455	505	59	...	1,019	413	9,608	5,027	130	12	15,190
Kusrangi Do.	317	618	754	121	...	1,810	2,015	12,996	6,860	379	38	22,288
Khaira Datan Do.	464	730	929	155	51	2,329	687	7,877	5,190	239	101	14,094
Kukerdehi Do.	56	1,061	882	145	...	2,144	1,382	12,797	6,769	372	...	21,320
Bainakheri Do.	390	3,750	3,042	538	...	7,720	1,257	20,247	10,388	799	252	32,923
Hargahan Do.	...	1,387	889	305	...	2,581	3,244	16,075	9,679	577	181	29,756
Pindrawan Do.	187	1,081	1,249	165	...	2,682	4,440	20,950	11,708	610	...	37,708
Khairbanda Do.	—2	20,238	29,660	225	203	50,324	370	72,750	58,672	892	643	1,33,327
Chandpur Do.	...	4,093	7,132	54	226	11,505	2,974	47,875	34,886	717	443	86,875
Rumal Do.	...	1,951	2,632	51	...	4,634	1,001	14,702	9,520	307	468	25,998
Ramtek Reservoir	...	12,005	20,048	143	3	32,199	94	93,375	63,926	1,250	517	1,59,162
Wara Tank	...	1,550	2,440	17	...	4,007	1,306	12,319	8,944	173	20	22,762
Asola Mendha Do.	...	11,195	18,729	133	2	30,059	...	65,406	45,831	860	92	1,12,189
Khairee Do.	...	361	822	3	66	1,252	...	3,203	3,080	39	66	6,393
Barera Kalan Do. with Mohari Feeder	...	3,062	2,854	164	...	6,080	...	11,783	7,672	259	8	19,722
Mahanadi Canal	...	89,895	95,388	11,343	280	1,96,906	4,064	2,17,268	1,73,101	21,426	671	4,16,530
Kottangheri	...	2,077	2,732	54	...	4,863	...	6,855	5,467	111	3	12,436
Jamunia	...	4,076	5,255	106	21	9,458	...	12,539	10,962	205	26	23,732
Nalashawar	...	5,857	9,127	64	1	15,049	...	18,278	14,983	219	1	33,481
Bodulkasa	...	1,522	3,530	16	188	5,256	...	9,411	10,960	76	188	20,635
TOTAL	2,425	2,52,533	3,23,448	22,695	1,972	6,03,073	43,369	9,50,542	7,41,382	43,772	5,791	17,84,856
TOTAL IMPERIAL CARRIED OVER	6,06,950	50,55,210	56,98,389	1,36,508	50,486	1,15,47,543	2,08,54,839	13,27,69,175	11,77,73,577	72,25,264	8,93,580	27,95,22,535

(a) Includes Rs. 2,919 on account of refund of Owners' Rates (Civil Officers).

(b) Previous outlay increased by Rs. 84,996 owing to readjustment of special tools and plant charges for 1918-19.

No. 60 A.—DETAILED ACCOUNT of Working Expenses and Maintenance of Major Irrigation Works debited to Imperial and Provincial Funds during, and to end of, the Year 1919-20—*continued.*

	Expenditure during the Year.						Expenditure to end of the Year.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Imperial Brought forward .	6,06,950	50,55,210	56,98,389	1,36,508	50,486	1,15,47,543	2,08,54,839	13,27,69,175	11,77,73,677	72,26,264	8,98,580	27,95,22,535
Provincial.												
Madras.												
Provincial share under the Contract . .	42,808	6,47,070	3,44,684	9,412	1,042	10,45,016	10,17,393	64,92,924	49,51,116	7,22,347	10,685	1,31,94,470
Bombay.												
Provincial share under the Contract . .	55,776	5,73,232	3,78,229	12,554	5,467	10,25,258	7,58,937	65,64,795	34,22,037	1,51,078	34,203	1,09,31,050
Bengal.												
Provincial share under the Contract . .	904	60,449	38,277	5,157	77	1,04,864	2,18,895	53,79,852	32,66,550	11,68,144	20,319	1,03,53,760
United Provinces of Agra and Oudh.												
Ganges Canal	1,06,384	5,02,212	7,83,656	42,334	7,982	14,42,568	31,90,732	2,36,07,362	2,99,63,286	8,91,586	1,59,115	5,78,12,081
Lower Ganges Canal	7,504	3,62,763	6,29,611	—53,217	4,005	9,50,666	26,00,946	1,66,65,043	2,14,32,599	3,63,285	1,30,192	4,11,92,065
Agra Canal	3,079	1,24,755	1,87,461	2,451	227	3,17,973	7,40,414	48,55,625	58,49,533	1,52,004	1,00,512	1,16,98,088
Eastern Jumna Canal	9,729	1,50,603	2,38,155	3,074	692	4,02,256	12,59,569	78,60,601	95,98,966	1,12,288	55,844	1,88,87,268
Dun Canal	5,763	25,816	37,591	606	125	69,901	2,56,430	14,04,909	12,50,989	30,735	5,456	29,48,569
Bijnor Canal	245	7,608	10,769	38	137	18,797	97,066	2,04,173	3,88,453	4,997	6,104	7,00,733
Garai Canal	...	4,624	6,775	21	...	11,420	3,504	18,904	21,960	2,415	381	47,164
Total .	1,32,704	11,78,384	(a)18,94,018	—4,693	13,168	32,13,581	81,48,651	5,46,16,617	6,85,05,786	15,57,310	4,57,604	(b)13,32,85,968
Deduct—Imperial outlay on Lower Ganges Canal	...	...	...	...	...	...	*2,99,033*	...	*77,694*	*11,253*	...	*3,87,980*
Do. Outlay on Dun and Bijnor Canals met from grants under Minor Works and Navigation . . . (*vide* Acct. No. 63-B)	...	...	...	...	...	...	*2,48,500*	*9,58,316*	*10,80,437*	*20,794*	*8,760*	*23,16,807*
	1,32,704	11,78,384	18,94,018	—4,693	13,168	32,13,581	76,01,118	5,36,58,301	6,73,47,655	15,25,263	4,48,844	13,05,81,181
Punjab.												
Provincial share under the Contract .	3,51,583	22,59,169	30,96,673	37,935	37,541	57,82,901	59,03,596	2,54,42,101	2,61,26,633	10,31,302	2,02,952	5,87,06,634
Bihar and Orissa.												
Provincial share under the Contract .	14,153	2,82,697	4,52,154	8,957	3,225	7,61,186	10,09,329	1,72,15,499	2,10,36,416	15,21,851	2,84,221	4,10,67,316
Total Provincial .	5,97,928	50,01,001	62,04,035	69 322	60,520	1,19,32,806	1,65,09,273	11,50,53,472	12,61,50,457	61,19,985	10,01,224	26,48,34,411
GRAND TOTAL .	12,04,878	1,00,56,211	1,19,02,424	2,05 830	1,11,006	2,34,80,349	3,73,64,112	24,78,22,647	24,39,24,134	1,33,46,249	18,99,804	54,43,56,946
Grand Total converted into £ at R15=£1 . £						1,565,356					£	36,290,463

(a) Includes R12,449 Outlay by Civil Officers as under:—

Ganges Canal . . .	R	3,127
Lower Ganges Canal . .	„	5,029
Agra Canal	„	3,195
Eastern Jumna Canal . .	„	955
Dun Canal	„	129
Bijnor Canal . . .	„	14
		12,449

(b) Previous outlay increased by Rs. 9,902 owing to readjustment of special tools and plant charges for 1918-19.

No. 60-B.—Account of Capital Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance during, and to end of, the Year 1919-20.

		Expenditure during the year.	Expenditure to end of the year.	
		R	R	
Protective Works (a)		...	23,42,770	(a) Details by individual canals are included in Account No. 48-A., in which the total not charged to the Famine Insurance Grant is shown as a 'deduct' entry at foot.
Total India converted into £ at R15 = £1	£	...	156,184	

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1919-1920.	To end of 1919-1920.	Direct Receipts, Water-rates, etc. (For details, *see* pages 156 and 157.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, *see* pages 130, 285 and 286.)			
		Rs.	Rs.	Rs.	Rs.	Rs.
North-West Frontier Province.						
Kabul River Canal	1	12,73,940	7,326	12,31,450	1,95,521	10,986
Lower Swat River Canal	2	43,21,507	1,54,234	43,21,507	5,70,088	51,270
Paharpur Canal	3	9,05,444	...	9,05,444	14,193	...
Upper Swat River Canal	4	2,05,06,606	2,17,684	2,05,06,606	4,76,266	39,949
TOTAL		2,70,07,497	3,79,244	2,69,65,007	12,56,068	1,02,205
Madras.						
Venkatapuram Tank	5	3,69,157	...	3,69,157	...	...
Godavari Delta System	6	1,49,67,119	1,47,361	1,34,68,238	1,46,683	45,46,970
Kistna Delta System	7	1,56,05,215	39,640	1,55,01,679	1,20,230	35,94,039
Cauvery Delta System	8	45,43,626	21,146	42,50,614	14,082	10,43,275
Penner River Canal System	9	57,28,076	1,427	57,14,467	3,002	6,59,092
Srivaikuntam Anicut System	10	16,60,976	21,189	16,54,354	6,766	1,45,575
Kurnool Cuddapah Canal	11	2,34,08,674	1,51,222	2,32,48,702	13,840	2,94,501
Barur Tank Project	12	4,19,375	...	4,19,375	1,324	18,012
Periyar Project	13	1,03,90,750	3,083	1,03,09,134	19,834	7,51,957
Nagavalli River Project	14	17,82,574	1,817	16,52,697	910	74,342
Divi Pumping Project	15	20,09,395	11,556	19,56,814	1,292	1,80,915
Rushikulya Project	16	47,10,856	9,103	47,03,663	3,747	1,71,652
Mopad Project	17	21,41,699	1,39,846	21,41,700	...	...
Bhavanasi Project	18	2,49,581	...	2,49,581	...	...
Cheyeru Anicut system	19	4,42,925	2,744	4,28,449	1,470	70,548
Poiney do.	20	2,73,325	11,073	2,57,227	1,286	80,109
Lower Coleroon Anicut	21	18,71,557	14	18,71,557	4,969	3,07,549
Shatiatope Anicut	22	9,15,245	...	9,15,245	801	1,11,509
Tirukkoliyur Anicut	23	3,66,759	...	3,66,759	1,478	52,720
Toludur Project	24	29,60,000	2,66,831	14,51,065	...	...
TOTAL		9,48,16,884	8,28,057	9,09,30,477	3,41,714	1,21,02,765
Bombay.						
Desert Canal	25	26,55,301	496	26,55,301	82,126	3,31,830
Begari Canal	26	24,00,314	—2,906	24,00,314	27,418	5,61,565
Eastern Nara Works	27	72,95,515	1,17,347	70,80,690	26,797	5,64,549
Hathmati Canal and Khari Cut	28	12,40,983	...	12,40,983	22,354	...
Pravara River Works—Lakh Canal	29	3,52,446	...	3,52,446	1,697	225
Kadva River Works	30	9,71,741	...	9,71,741	29,296	594
Krishna Canal	31	8,95,262	...	8,92,977	88,043	...
Lower Panjhra River Works	32	4,45,382	...	4,45,382	14,066	3,354
Ekruk Tank	33	12,28,117	...	12,28,117	1,31,571	...
Mutha Canal and Matoba Tank	34	62,39,109	...	62,39,003	3,70,609	54
Unharwah Canal	35	7,68,048	...	7,68,048	1,398	2,05,439
Jamrao Canal	36	87,94,136	68,471	87,80,023	73,735	8,25,027
Dad Canal	37	25,66,345	—3,091	25,64,637	—571	1,93,973
Nasrat Canal	38	18,05,806	—970	18,05,806	262	1,91,795
Naulakhi Canal	39	12,17,935	...	5,112	...	...
Mahiwah Canal	40	14,45,248	...	13,80,892	1,110	59,438
Gokak Canal—First Section	41	4,00,939	...	4,00,939	...	...
Mhaswad Tank	42	20,05,553	...	20,05,553	59,201	...
Nira Canal including Shetphal Tank	43	61,91,974	22,737	61,91,974	4,85,466	...
Chankapur Tank	44	19,02,624	14,269	18,89,473	22,976	...
Maladevi Tank	45	3,04,671	...	3,02,041	...	...
Pravara River Works, Ojhar Right Bank Canal	46	1,11,20,711	9,28,885	90,48,688	15,601	...
Budhihal Tank	47	13,98,529	238	4,91,701	...	...
Godaveri Canal	48	96,53,924	14,570	96,17,629	4,53,516	...
Nira Right Bank Canal	49	2,49,71,868	25,06,440	1,67,65,137	...	...
Sukkur Barrage	50	...	...	—284	...	...
Seharwah Canal	51	8,57,487	17,624	17,624	...	...
TOTAL		9,91,29,968	36,84,110	8,55,41,947	19,06,671	29,37,843
Carried over		22,09,54,349	48,91,411	20,34,37,431	35,04,453	1,51,42,813

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1919-20—*contd.*

DURING 1919-1920.			EXCLUDING INTEREST.				Interest at 3·4076 per cent. on the Capital outlay to end of 1916-17 and at 5·9328 per cent. on subsequent outlay to end of 1919-20 less ½ outlay of the year. (a)	INCLUDING INTEREST.				
Less—Collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1919-1920. (For details, *see* pages 162 and 163.)	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.		Excess Revenue.	Excess Expenditure	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	No. of Item.
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
...	2,06,507	1,11,815	94,692	...	7·69	...	44,207	50,485	...	4·10	...	1
...	6,21,358	1,83,589	4,37,769	...	10·13	...	1,46,461	2,91,308	...	6·74	...	2
...	14,193	88,210	...	74,017	...	8·17	30,854	...	1,04,871	...	11·58	3
...	5,16,215	4,94,011	22,204	...	·11	...	7,12,393	...	6,90,189	...	3·32	4
...	13,58,273	8,77,625	4,80,648	...	1·78	...	2,33,915	...	4,53,267	...	1·68	
...	...	445	...	445	...	·12	13,164	...	13,609	...	3·69	5
2,27,180	44,66,473	5,98,775	38,67,698	...	28·72	...	4,66,693	34,01,005	...	25·25	...	6
1,78,747	35,35,522	5,75,788	29,59,734	...	19·09	...	5,33,264	24,26,470	...	1·56	...	7
52,164	10,05,193	2,15,509	7,89,684	...	18·58	...	1,47,105	6,42,579	...	15·12	...	8
32,326	6,29,768	75,149	5,54,619	...	9·71	...	1,95,232	3,59,387	...	6·28	...	9
7,279	1,45,062	13,259	1,31,803	...	7·97	...	57,047	74,756	...	4·52	...	10
14,719	2,93,622	1,28,571	1,65,051	...	·71	...	7,97,340	...	6,32,289	...	2·72	11
879	18,457	5,989	12,468	...	2·97	...	14,291	...	1,823	...	·43	12
35,789	7,36,002	1,34,968	6,01,034	...	5·83	...	3,51,581	2,49,453	..	2·42	...	13
3,112	72,140	31,024	41,116	...	2·49	...	56,696	...	15,580	...	·94	14
7,714	1,74,493	96,279	78,214	...	3·99	...	67,766	10,448	...	·53	...	15
8,524	1,66,875	45,341	1,21,534	...	2·58	...	1,60,760	...	39,226	...	·83	16
...	...	...	...	...	...	...	81,304	...	81,304	...	3·79	17
...	...	1,101	...	1,101	...	·44	10,295	...	11,396	...	4·57	18
3,525	68,493	44,822	23,671	...	5·52	...	14,588	9,083	...	2·12	...	19
4,004	77,391	15,375	62,016	...	24·11	...	8,926	53,090	...	20·64	...	20
15,377	2,97,141	73,156	2,23,985	...	11·97	...	63,824	1,60,161	...	8·56	...	21
5,575	1,06,735	24,179	82,556	...	9·02	...	31,188	51,368	...	5·61	...	22
2,636	51,562	10,301	41,261	...	11·25	...	12,498	28,763	...	7·84	...	23
...	...	...	...	...	...	...	57,290	...	57,290	...	3·94	24
5,99,550	1,18,44,929	20,90,031	97,54,898	...	10·73	...	31,40,852	66,14,046	...	7·27	...	
19,937	3,94,019	1,44,648	2,49,371	...	9·39	...	90,831	1,58,540	...	5·97	...	25
33,309	5,55,674	1,55,123	4,00,551	...	16·69	...	82,584	3,17,967	...	13·25	...	26
33,978	5,57,368	2,66,440	2,90,928	...	4·11	...	2,45,398	45,530	...	·64	...	27
795	21,559	32,027	...	10,468	...	·84	42,288	...	52,756	...	4·25	28
92	1,830	2,554	...	724	...	·21	12,010	...	12,734	...	3·61	29
1,389	28,501	71,712	...	43,211	...	4·45	33,113	...	76,324	...	7·85	30
3,430	84,613	7,882	76,731	...	8·59	...	30,430	46,301	...	5·18	...	31
1,400	16,020	3,056	12,964	...	2·91	...	15,177	...	2,213	...	·50	32
6,005	1,25,566	9,811	1,15,755	...	9·42	...	41,849	73,906	...	6·02	...	33
15,024	3,55,639	88,518	2,67,121	...	4·28	...	(b) 2,12,115	55,006	...	·88	...	34
12,164	1,94,673	39,390	1,55,283	...	2·22	...	26,172	1,29,111	...	16·81	...	35
23,552	8,75,210	4,13,837	4,61,373	...	5·25	...	3,02,099	1,59,274	...	1·81	...	36
11,139	1,82,283	1,41,268	40,995	...	1·60	...	87,182	...	46,187	...	1·80	37
10,724	1,81,333	1,31,730	49,603	...	2·75	...	61,420	...	11,817	...	·65	38
...	...	...	...	...	...	...	174	...	174	...	3·40	39
3,378	57,170	1,36,251	...	79,081	...	5·72	47,051	...	1,26,132	...	9·13	40
...	...	...	...	...	...	...	13,662	...	13,662	...	3·41	41
2,535	56,666	8,459	48,207	...	2·40	...	68,341	...	20,134	...	1·00	42
23,919	4,61,547	1,53,153	3,08,394	...	4·98	...	2,12,728	95,666	...	1·54	...	43
1,140	21,836	19,747	2,089	...	·11	...	65,185	...	63,096	...	3·34	44
...	...	...	...	...	...	...	10,292	...	10,292	...	3·41	45
710	14,891	37,709	...	22,818	...	·25	3,44,046	...	3,66,864	...	4·05	46
...	...	...	...	...	...	...	16,766	...	16,766	...	3·41	47
22,459	4,31,057	1,87,200	2,43,857	...	2·54	...	3,29,737	...	85,880	...	·89	48
...	...	...	...	...	...	...	6,49,099	...	6,49,099	...	3·87	49
...	...	...	...	...	...	...	—10	...	—10	...	...	50
...	...	...	...	...	...	...	523	...	523	...	2·97	51
2,27,079	46,17,435	20,50,515	25,66,920	...	3·00	...	30,40,262	...	4,73,342	...	·55	
8,96,629	1,78,20,637	50,18,171	1,28,02,466	...	...	...	71,15,029	56,87,437	...	...	...	

(a) *Vide* note (a) on page 146.

(b) In the calculation of this figure a sum of Rs. 13,60,525 credited to the Capital Account of the Mutha Canal Project in 1918-19 on account of the separation of Poona Water Works has been taken in reduction of the Capital outlay to end of 1916-17, as the credits really relate to expenditure incurred during that period.

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1919-1920.	To end of 1919-1920.	Direct Receipts, Water-rates, etc. (For details, *see* pages 157 to 160.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, *see* pages 130, 131 and 286 to 288.)			
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		22,09,54,349	48,91,411	20,34,37,431	35,04,453	1,51,42,813
Bengal.						
Midnapore Canal	52	83,16,476	—3,666	83,10,885	2,40,090	...
Tidal Canal	53	25,50,805	...	25,50,805	79,118	...
TOTAL		1,08,67,281	—3,666	1,08,61,690	3,19,208	...
United Provinces of Agra and Oudh.						
Jaiwanti Tank	54	4,13,124	17,391	57,079	...	...
Ganges Canal	55	3,78,27,293	3,43,479	3,78,27,293	52,01,006	10,47,532
Lower Ganges Canal	56	3,88,52,536	4,513	3,88,52,536	33,46,823	7,57,789
Agra Canal	57	1,14,39,452	1,167	1,14,39,452	11,92,620	...
Eastern Jumna Canal	58	49,50,643	15,110	49,39,100	18,57,453	2,53,952
Ghori Nadi Scheme	59	3,90,293	...	3,90,293	4,318	...
Betwa Canal	60	80,08,951	5,059	80,08,950	2,39,128	2,860
Ken Canal	61	59,42,122	10,186	57,93,694	1,45,675	...
Dassan Canal	62	50,08,425	1,00,063	48,58,274	39,306	1,592
Dun Canals	63	15,56,748	40,932	14,25,939	1,31,777	24,980
Bijnor Canals	64	4,24,798	40,680	3,58,295	51,766	14,984
Belan Canal	65	33,315	...	33,315	...	...
Pahuj and Garhmau Canals	66	8,10,623	—24	8,08,243	17,407	826
Ghaggar Canal	67	41,72,108	—5,205	39,77,356	24,275	...
Majhgawan Tank	68	3,97,091	1,490	3,97,091	6,842	...
Gorai Canal	69	8,29,673	34,697	8,29,673	64,620	...
Barwar Lake and Canal	70	4,44,920	1,03,427	4,44,920	...	...
Batkhara Tank	71	6,53,114	92,082	2,12,796	...	...
Raipura Tank	72	3,50,414	4,803	10,288	...	...
Sardu Kichha Feeder Canal	73	1,92,16,227	1,02,393	1,02,393		
TOTAL		14,17,21,870	9,12,243	12,07,66,980	1,23,23,016	21,04,515
Punjab.						
Western Jumna Canal, including Sirsa Branch	74	1,69,82,980	81,376	1,69,82,980	33,82,986	1,83,599
Upper Bari Doab Canal	75	2,15,00,067	—1,58,075	2,15,00,067	47,47,560	5,25,710
Sirhind Canal	76	2,45,49,880	73,255	2,45,49,880	42,37,855	1,25,183
Lower Chenab Canal	77	3,24,80,293	1,76,817	3,18,93,662	91,62,977	77,01,890
Upper Sutlej Inundation Canal	78	17,17,332	6,077	17,17,332	5,37,894	2,06,201
Sidhnai Canal	79	12,92,750	2,301	12,92,750	5,60,060	96,790
Lower Jhelum Canal	80	1,79,69,589	2,93,978	1,65,62,858	28,35,482	14,57,537
Indus Inundation Canal	81	28,98,244	—3,116	28,98,244	2,39,563	2,93,223
Upper Jhelum Canal	82	4,36,07,505	—4,80,016	4,36,07,505	12,15,288	...
Upper Chenab Canal	83	3,45,55,301	—2,16,391	3,45,55,301	26,38,931	1,30,759
Lower Bari Doab Canal	84	2,22,75,306	1,04,494	2,22,75,306	27,70,497	17,93,293
TOTAL		21,98,29,247	—1,19,300	21,78,35,885	3,23,29,193	1,25,14,185
Burma.						
Yeu Canal	85	48,76,590	2,44,507	46,29,631	98,310	...
Mandalay Canal	86	56,82,281	—320	55,86,153	3,65,609	71,643
Shwebo Canal	87	59,26,299	14,941	59,26,299	6,66,204	1,36,822
Mon Canal	88	55,24,838	33,990	55,24,838	2,63,770	48,261
Twantee Canal	89	52,35,141	—2,72,300	52,35,142	3,84,133	...
TOTAL		2,72,45,149	20,818	2,69,02,063	17,78,026	2,56,726
Bihar and Orissa.						
Orissa Project	90	2,66,83,000	1,229	2,64,65,720	5,95,604	...
Sone Project	91	2,59,93,595	3,230	2,59,64,386	22,20,709	...
Dhaka Canal	92	5,70,173	...	5,70,173	26,145	...
Tribeni „	93	83,37,465	1,38,422	77,40,072	1,73,865	...
TOTAL		6,15,84,233	1,42,881	6,07,40,351	30,16,323	...
Carried over		68,22,02,129	58,44,387	64,05,44,400	5,32,70,219	3,00,18,239

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKS, and the FINANCIAL RESULTS, during the Year 1919-20—*contd.*

DURING 1919-20.			EXCLUDING INTEREST.				Interest at 3·4076 per cent. on the Capital outlay to end of 1916-17 and at 5·9328 per cent. on subsequent outlay to end of 1919-20 less ½ outlay of the year.	INCLUDING INTEREST.				No. of Items.
					Rate per cent.					Rate per cent.		
Less—collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1919-1920. (For details, *see* pages 163 to 166.)	Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.	
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
8,26,629	1,78,20,637	50,18,171	1,28,02,466	...	...	...	71,15,029	56,87,437	...	...	...	
...	2,40,090	1,81,692	58,398	...	·70	...	2,83,355	...	2,24,957	...	2·71	52
...	79,118	28,036	51,082	...	2·00	...	86,921	...	35,839	...	1·41	53
...	3,19,208	2,09,728	1,09,480	...	1·00	...	3,70,276	...	2,60,796	...	2·40	
...	...	...	...	...	...	...	2,840	...	2,840	...	4·98	54
...	62,48,538	14,42,568	48,05,970	...	12·71	...	13,12,910	34,93,060	...	9·24	...	55
...	41,04,612	9,50,666	31,53,946	...	8·12	...	13,24,476	18,29,470	...	4·71	...	56
...	11,92,620	3,17,973	8,74,647	...	7·65	...	3,89,995	4,84,652	...	4·24	...	57
...	21,11,405	4,02,256	17,09,149	...	24·60	...	1,69,392	15,39,757	...	31·17	...	58
...	4,318	2,547	1,771	...	·45	...	13,300	...	11,529	...	2·95	59
...	2,41,988	1,65,988	76,000	...	·94	...	2,73,239	...	1,97,239	...	2·46	60
...	1,45,675	1,41,731	3,944	...	·07	...	1,95,961	...	1,92,017	...	3·31	61
...	40,898	1,20,270	...	79,372	...	1·63	1,65,591	...	2,44,963	...	5·04	62
...	1,56,757	69,901	86,856	...	6·09	...	49,305	37,551	...	2·63	...	63
...	66,750	18,797	47,953	...	13·38	...	12,141	35,812	...	9·99	...	64
...	...	...	...	...	...	...	1,135	...	1,135	...	3·40	65
...	18,233	12,497	5,736	...	·71	...	27,612	...	21,876	...	2·71	66
...	24,275	51,738	...	27,463	...	·69	1,52,405	...	1,79,868	...	4·52	67
...	6,842	11,306	...	4,464	...	1·12	14,217	...	18,681	...	4·70	68
...	64,620	11,420	53,200	...	6·41	...	29,890	23,310	...	2·81	...	69
...	...	...	...	...	...	...	17,898	...	17,898	...	4·02	70
...	...	...	...	...	...	...	8,314	...	8,314	...	3·91	71
...	...	...	...	...	...	...	468	...	468	...	4·55	72
...	...	...	...	...	...	...	3,038	...	3,038	...	2·97	73
...	1,44,27,531	37,19,658	1,07,07,873	...	8·87	...	41,64,127	65,43,746	...	5·42	...	
...	35,66,585	14,79,540	20,87 045	...	12·29	...	5,78,809	15,08,236	...	8·88	...	74
...	52,73,270	14,73,195	38,00,075	...	17·67	...	7,47,419	30,52,656	...	14·19	...	75
...	43,63,038	12,61,257	31,01,781	...	12·63	...	8,38,636	22,63,145	...	9·22	...	76
...	1,68,64,867	20,69,196	1,47 95,671	...	46·39	...	10,89,511	1,37,06,160	...	42·97	...	77
...	7,44,095	4,21,142	3,22,953	...	18·81	...	58,302	2,64,651	...	15·41	...	78
...	6,56,850	1,15,920	5,40,930	...	41·84	...	43,921	4,97,009	...	38·44	...	79
...	42,93,019	9,35,228	33,57,791	...	20·27	...	5,81,418	27,76,373	...	16·76	...	80
...	5,32,786	2,91,637	2,41,149	...	8·32	...	98,759	1,42,390	...	4·91	...	81
...	12,15,388	9,41,804	2,73,584	...	·62	..	15,15,257	...	12,41,673	...	2·85	82
...	27,69,690	13,78,320	13,91,370	...	4·03	...	11,83,816	2,02,554	...	·59	...	83
...	45,63,790	11,98,563	33,65,227	...	15·11	...	7,77,545	25,87,682	...	11·62	...	84
...	4,48,43,378	1,15,65,802	3,32,77,576	...	15·28	...	75,18,393	2,57,59,183	...	11·32	...	
...	98,310	1,32,144	...	33,834	...	·73	1,77,592	...	2,11,426	...	4·57	85
6,448	4,30,804	1,18,487	3,12,317	...	5·59	...	1,90,401	1,21,916	...	2·18	...	86
12,314	7,90,712	3,43,470	4,47,242	...	7·55	...	2,05,456	2,41,786	...	4·08	...	87
3,378	3,08,653	1,74,562	1,34,091	...	2·43	...	1,88,150	...	54,059	...	·98	88
...	3,84,133	72,881	3,11,252	...	5·94	...	(*a*)1,85,260	1,25,992	...	2·41	...	89
22,140	20,12,612	8,41,544	11,71,068	...	4·35	...	9,46,859	2,24,209	...	·83	...	
...	5,95,604	4,60,609	1,34,995	...	·51	...	9,01,916	...	7,66,921	...	2·90	90
...	22,20,709	8,00,833	14,19,876	...	5·47	...	8,84,994	5,34,882	...	2·06	...	91
...	26,145	17,286	8,859	...	1·55	...	19,429	...	10,570	...	1·85	92
...	1,73,865	2,43,645	...	69,780	...	·90	2,68,944	...	3,38,724	...	4·38	93
...	30,16,323	15,22,373	14,93,950	...	2·46	...	20,75,283	...	5,81,333	·95	...	
8,48,769	8,24,39,689	2,28,77,276	5,95,62,413	...	...	...	2,21,89,967	3,73,72,446	...	...	...	

(*a*) In the calculation of this figure a sum of Rs. 12,77,580 credited to the Capital Account of the Twante project during 1917-18 and 1918-19 on account of the sale-proceeds of certain dredgers has been taken in reduction of the Capital outlay to end of 1916-17, as the credits relate to expenditure incurred during the latter period.

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	Capital Outlay, excluding Indirect Charges.		Revenue	
			During 1919-1920.	To end of 1919-1920.	Direct Receipts, Water-rates, etc. (For details, *see* page 159.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, *see* pages 131 and 288.)			
Brought forward		Rs. 68,22,02,129	Rs. 58,44,387	Rs. 64,05,44,400	Rs. 5,32,70,219	Rs. 3,00,18,239
Central Provinces.						
Asola-Mendha Tank	94	17,30,346	1,245	16,87,895	25,809	...
Wainganga Canal	95	46,76,807	1,52,928	42,49,287	61,813	...
Mahanadi Canal	96	1,12,99,208	7,20,319	89,36,283	64,473	...
Khapri-Aranda	97	3,34,456	...	3,34,456	14,922	1,663
Chandhur	98	6,45,938	...	6,43,255	12,426	80
Marowda	99	3,76,035	...	3,76,035	4,288	892
Khola	100	91,573	...	91,573	3,112	...
Khairee	101	1,57,395	...	1,57,395	3,684	208
Kusrangi	102	1,18,801	...	1,18,801	4,829	215
Khaira-Datan	103	86,929	...	86,929	1,117	...
Ghorajheri	104	12,07,069	42,852	10,11,119	15,016	1,352
Kukardehi	105	98,076	...	98,076	4,078	...
Bainkheri	106	1,80,319	...	1,79,316	3,762	170
Hargahan	107	1,28,274	...	1,28,274	5,282	335
Pindrawan	108	2,17,670	22,947	2,13,160	4,439	140
Khairbunda	109	7,30,330	—1,113	7,30,615	10,933	...
Rumal	110	2,96,710	...	2,96,710	4,359	...
Ramtek Reservoir	111	27,54,579	—32	27,40,328	20,679	42
Wara	112	1,92,529	...	1,92,529	1,993	60
Barerakalan with Mohan Feeder	113	2,19,895	6,557	2,16,288	7,496	910
Tandula Canal	114	95,73,587	8,03,531	90,05,314	16,662	2,402
Naleshnar	115	6,16,048	10,042	6,04,472	4,539	...
Jamunia	116	4,97,422	5,059	4,97,422	10,473	...
Kattanjheri	117	2,27,308	3,249	1,87,914	3,148	...
Cherkhamara	118	8,38,514	48,844	7,93,136	1,968	...
Bodulkassa	119	6,27,313	55,172	5,64,715	8,270	...
Pariat Tank	120	8,50,331	1,75,644	4,07,022		
TOTAL		3,87,73,962	20,47,244	3,45,48,319	3,19,570	8,469
GRAND TOTAL		72,09,76,091	78,91,631	67,50,92,719	5,35,89,789	3,00,26,708
Grand Total converted into £ at Rs. 15=£1	£	48,065,072	526,109	45,006,181	3,572,652	2,001,780

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKS, and the FINANCIAL RESULTS, during the Year 1919-1920.

DURING 1919-20.			EXCLUDING INTEREST.					INCLUDING INTEREST.				
Less—collectin charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1919-1920. (For details, *see* page 165.)	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	Interest at 3·4076 per cent. on the Capital outlay to end of 1916-17 and at 5·9328 per cent. on subsequent outlay to end of 1919-20 less ½ outlay of the year.	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	No. of Items.
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
8,48,769	8,21,39,689	2,28,77,276	5,95,62,413	...	...	...	2,21,89,967	3,73,72,446	...	...	...	
...	25,809	30,059	...	4,250	...	·25	58,106	...	62,356	...	3·69	94
...	61,813	1,02,673	...	40,860	...	·96	1,61,068	...	2,01,928	...	4·75	95
...	64,473	1,96,906	...	1,32,433	...	1·48	3,50,977	...	4,83,410	...	5·41	96
...	16,585	6,611	9,974	...	2 98	...	11,897	...	1,423	...	·43	97
...	12,506	11,505	1,001	...	·16	...	21,909	...	20,908	...	3 25	98
...	5,180	4,032	1,148	...	·31	...	12,814	...	11,666	...	3·10	99
...	3,112	1,019	2,093	...	2·29	...	3,120	...	1,027	...	1·12	100
...	3,892	1,252	2,640	...	1·68	...	5,363	...	2,723	...	1·73	101
...	5,044	1,810	3,234	...	2·72	...	4,048	...	814	...	·68	102
...	1,117	2,329	...	1,212	...	1·39	2,962	...	4,174	...	4·80	103
...	16,368	19,106	...	2,738	...	·27	35,537	...	38,275	...	3·78	104
...	4,078	2,144	1,934	...	1·97	...	3,342	...	1,408	...	1·44	105
...	3,932	7,720	...	3,788	...	2·11	6,170	...	9,958	...	5·55	106
...	5,617	2,581	3,036	...	2·36	...	4,401	...	1,365	...	1·06	107
...	4,579	2,682	1,897	...	·89	...	7,721	...	5,824	...	2·73	108
...	10,933	50,324	...	39,391	...	5·39	24,924	...	64,315	...	8·80	109
...	4,359	4,634	...	275	...	·09	10,111	...	10,386	...	3·50	110
...	20,721	32,199	...	11,478	...	·42	93,146	...	1,04,624	...	3·82	111
...	2,053	4,007	...	1,954	...	1·01	6,561	...	8,515	...	4·42	112
...	8,406	6,080	2,326	...	1·08	...	7,596	...	5,270	...	2·43	113
...	19,064	72,785	...	53,721	...	·60	3,44,197	...	3,97,918	...	4·42	114
...	4,539	15,049	...	10,510	...	1·74	23,443	...	33,953	...	5·62	115
...	10,473	9,458	1,015	...	·20	...	17,371	...	16,356	...	3·29	116
...	3,148	4,863	...	1,715	...	·91	6,588	...	8,303	...	4·42	117
...	1,968	5,989	...	4,021	...	·51	34,637	...	38,658	...	4·87	118
...	8,270	5,256	3,014	...	·53	...	22,264	...	19,250	...	3·41	119
...	...	...	...	...	...	...	18,887	...	18,887	...	4·64	120
...	3,28,039	6,03,073	...	2,75,034	...	·80	12,98,660	...	15,73,694	...	4·55	
8,48,769	8,27,67,728	2,34,80,349	5,92,87,379	...	8·78	...	2,34,88,627	3,57,98,752	...	5·30	...	
56,584	5,517,848	1,565,356	3,952,492	...	8·78	...	1,565,908*	2,386,584	...	5·30	...	

* Charged in India 1,440,810, in England £125,098.

No. 62.—ACCOUNT of Gross Receipts from Minor Works Navigation credited to Imperial and Provincial Funds during the Year 1919-20.

Irrigation and Navigation.	Direct Receipts during the Year.											
Imperial.	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	Total.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan.												
Shebo Canal	17,040	...	...	...	...	...	352	6	29	121	...	17,548
Khusdil Khan Reservoir	62,725	...	...	...	...	...	...	202	332	87	671	64,017
Nar Nalla Project	1,485	...	...	...	144	...	...	...	...	...	...	1,629
Nari Weir Canal	25,581	...	1,173	...	...	...	...	...	...	...	1	26,755
Total	1,06,831	...	1,173	...	144	...	352	208	361	208	672	1,09,949
Bombay.												
Sind.												
Sukkur Canal	1,140	...	2	...	63	1,413	...	...	17	62	799	3,496
Ghar Canal	3,429	...	...	...	120	1,621	...	...	241	362	2,967	8,740
Sutta Canal	—14	...	...	...	...	13	...	...	...	...	58	57
Alibhar Kacheri Canal	383	...	...	...	...	250	...	...	...	...	146	779
Marak Great Canal	2,178	...	...	...	98	2,500	...	...	...	...	614	5,390
Surfrazwah Canal	723	...	...	...	...	762	...	...	...	20	121	1,626
Fuleli Canal	31,513	...	208	...	227	8,533	...	2,133	2	330	4,481	47,427
Hasanaliwah	—103	...	...	...	...	384	...	...	...	...	192	473
Total Sind	39,249	...	210	...	508	15,476	...	2,133	260	774	9,378	67,988
Deccan and Gujarat.												
Granza Nagrasu-Tank	34	...	...	...	...	101	...	...	...	...	783	918
Sahiat Tank	1,051	...	...	...	...	200	...	...	...	...	742	1,993
Wangroli Tank	2,925	...	...	...	...	11	...	...	...	...	432	3,368
Savali Tank	999	...	...	...	...	102	...	...	...	...	349	1,450
Hartala Tank	693	...	...	...	16	4,625	...	...	...	...	266	5,600
Mhasva Tank	1,335	...	...	...	19	385	...	...	...	...	443	2,182
Jamda Canals	18,595	...	...	...	333	1,099	...	...	...	...	10	20,537
Parsul Tank	2,225	...	...	...	...	114	...	...	...	...	...	2,339
Pravara Left Bank Canal	17,157	...	...	...	58	103	...	...	2	9	158	17,487
Bhatodi Tank	6,513	...	...	...	...	190	...	...	15	...	710	7,428
Kasurdi Tank	1	...	...	...	15	51	...	...	...	...	150	217
Shirsupha Tank	5,735	...	...	...	...	5,747	...	...	...	...	...	11,482
Bhadalvadi Tank	7,339	...	...	...	...	125	...	...	...	...	45	7,509
Koregaon Tank	768	...	...	...	...	52	...	...	...	...	44	864
Ashti Tank	30,549	...	...	...	227	2,477	...	...	10	...	—2,387	30,876
Pathri Tank	6,175	...	2,005	...	...	134	...	...	...	...	95	8,409

Revari Canal	1,226	...	...	...	...	39	...	...	30	...	...	1,295
Upper Man River Works	6,809	...	...	...	...	71	...	...	...	...	4	6,884
Yerla River Irrigation Works	22,431	...	...	...	...	638	...	...	...	...	18	23,087
Chikhli Canal	1,385	...	...	...	...	43	...	...	...	...	...	1,428
Maini Tank	6,994	...	...	...	...	274	...	...	...	...	...	7,268
Muchkundi Tank	...	...	...	...	...	18	...	...	...	...	...	18
Gokak Canal, 1st Section	43,970	...	429	...	...	1,433	14,313	...	27	...	2,093	62,265
Dambal Tank	1,230	...	...	...	...	472	...	...	...	...	...	1,702
Medleri Tank	755	...	...	...	...	264	...	...	...	...	...	1,019
Madag Tank	3,584	...	...	...	...	266	...	...	...	...	...	3,850
Futeloo Tank	45	...	...	...	...	17	...	...	...	...	123	185
Dharma Canal	1,921	...	...	...	...	2	...	...	...	...	3	1,926
TOTAL DECCAN AND GUJARAT	1,92,444	...	2,434	...	1,168	19,053	14,313	...	84	9	4,081	2,33,586
	2,31,693	...	2,644	...	1,676	34,529	14,313	2,133	344	783	13,459	3,01,574
Deduct—Provincial share under the Contract	*1,15,847*	...	*1,322*	...	*838*	*17,265*	*7,157*	*1,066*	*172*	*391*	*6,729*	*1,50,787*
TOTAL	1,15,846	...	1,322	...	838	17,264	7,156	1,067	172	392	6,730	1,50,787
Bengal.												
Calcutta and Eastern Canals	...	...	389	...	351	8	...	3,80,101	4,632	...	10,665	3,96,146
Madaripur Bheel route Project	...	...	...	...	12	...	...	3,40,003	4	...	1,669	3,41,688
	...	...	389	...	363	8	...	7,20,104	4,636	...	12,334	7,37,834
Deduct—Provincial share under the Contract	...	...	*195*	...	*181*	*4*	...	*3,60,052*	*2,318*	...	*6,167*	*3,68,917*
TOTAL	...	...	194	...	182	4	...	3,60,052	2,318	...	6,167	3,68,917
Rajputana.												
Tanks in Ajmere Sub-Collectorate	5,270	...	...	...	...	...	...	...	75	518	1,917	7,780
„ Beawar „	5,391	...	...	...	...	...	...	...	140	23	938	6,492
„ Todgarh „	2,050	...	...	...	...	...	...	...	...	3	396	2,449
TOTAL	12,711	...	...	...	...	...	...	...	215	544	3,251	16,721
Punjab.												
Shahpur Canal	67,134	...	...	...	...	...	...	...	...	...	...	67,134
Ghaggar Canal	6,505	...	...	...	...	...	...	...	...	...	19	6,524
TOTAL	73,639	...	...	...	...	...	...	...	...	...	19	73,658
Total works for which Capital and Revenue Accounts are kept	3,09,027	...	2,689	...	1,164	17,268	7,508	3,61,327	3,066	1,144	16,839	7,20,032
Carried over	3,09,027	...	2,689	...	1,164	17,268	7,508	3,61,327	3,066	1,144	16,839	7,20,032

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1919-20—*contd.*

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*contd.*												
Imperial—*contd.*												
Brought forward	Rs. 3,09,027	Rs. ...	Rs. 2,689	Rs. ...	Rs. 1,164	Rs. 17,268	Rs. 7,508	Rs. 3,61,327	Rs. 3,066	Rs. 1,144	Rs. 16,839	Rs. 7,20,032
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bombay.												
Shikarpur Canals District	3,160	...	...	...	46	1,485	...	...	2	883	1,438	7,014
Hyderabad Canals	8,017	...	1	...	1	4,191	...	...	2	17	1,084	13,313
Fuleli Canals	990	...	...	...	...	331	...	...	...	...	400	1,721
Karachi Canals	2,012	...	...	...	202	5,533	...	...	9	...	5,802	13,558
Western Nara Canal	3,554	...	...	...	1,417	690	...	...	2	—21	8,539	14,181
Nasik and Ahmednagar Irrigation District	...	...	...	...	...	...	...	...	4	...	835	839
Nasrat Canals District	592	...	...	...	...	158	...	...	855	40	650	2,295
Gujrat Irrigation do.	2,381	...	24	...	...	4,888	...	...	...	...	4,303	11,596
Poona Irrigation do.	771	...	...	...	...	...	...	...	...	...	...	771
Dharwar District	5	...	...	...	...	68	...	...	2	...	473	548
Belgaum do.	...	...	...	...	...	...	...	...	...	...	377	377
Bijapur do.	...	...	...	...	...	1,146	...	...	...	...	...	1,146
West Khandesh District	6,867	...	...	...	...	...	...	...	...	...	8	6,875
Surat and Broach do.	...	...	...	...	...	17	...	...	...	...	11,814	11,831
	28,349	...	25	...	1,666	18,507	...		876	919	35,723	36,035
Deduct—Provincial share under the Contract	*14,175*	...	*13*	...	*833*	*9,253*	...		*438*	*459*	*17,861*	*43,032*
	14,174	...	12	...	833	9,254	...		438	460	17,862	43,033
Bengal.												
Orissa Coast Canal	...	...	...	...	211	...	...	14,328	109	...	1,864	16,512
Nadia Rivers	...	...	...	...	...	...	...	13,794	7	...	73	13,874
Gaighatha and Baxi Khals	...	...	...	...	...	...	...	2,300	...	...	10	2,310
	...	...	...	...	211	...	...	30,422	116	...	1,947	32,696
Deduct—Provincial share under the Contract	...	...	...	...	*106*	...	...	*15,211*	*58*	...	*973*	*16,349*
TOTAL	...	...	...	...	105	...	...	15,211	58	...	974	16,348
Punjab.												
Muzaffargarh Inundation Canal	2,86,016	...	341	...	4,952	458	...	...	...	546	727	2,93,040
Lower Sutlej Inundation Canals	2,33,731	...	171	...	2,279	197	...	...	649	740	285	2,38,052
Chenab Inundation Canals	1,56,535	...	276	...	11,009	1,349	...	...	253	497	1,067	1,70,986
TOTAL	6,76,282	...	788	...	18,240	2,004	...	...	902	1,783	2,079	7,02,078
Bihar and Orissa.												
Orissa Coast Canal	...	...	...	...	41	...	...	4,718	...	...	953	5,712
Deduct—Provincial share under the Contract	...	...	...	...	*21*	...	...	*2,359*	...	...	*476*	*2,856*
TOTAL	...	...	...	...	20		...	2,359	...	...	477	2,856
Total works for which only Revenue Accounts are kept	6,90,456	...	800	...	19,198	11,258	...	17,570	1,398	2,243	21,392	7,64,315

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.												
Baluchistan.												
Kesh Spring	...	...	...	...	...	...	...	...	290	...	...	290
Delhi Province.												
Nazafgarh Jhil	...	...	...	...	...	...	...	...	...	...	(a)713	713
Bengal.												
Eden Canals	26,487	...	...	...	...	155	...	...	—227	...	510	26,925
Bidhadhari Spill	...	...	...	...	2	1	...	...	...	...	5,626	5,629
TOTAL	26,487	...	...	...	2	156	...	...	—227	...	6,136	32,554
Deduct—Provincial share under the Contract	*13,243*	...	...	...	*1*	*78*	...	...	*—113*	...	*3,068*	*16,277*
	13,244	...	...	...	1	78	...	...	—114	...	3,068	16,277
Punjab.												
Demarcation of waste lands Upper Bari Doab Canal	...	...	...	...	...	...	...	...	...	...	—35	—35
Bihar and Orissa.												
Saran Canal	...	...	...	...	...	19	...	...	...	...	1,079	1,098
Teur Canal	5,852	...	2	...	10	266	...	...	1	...	471	6,602
TOTAL	5,852	...	2	...	10	285	...	...	1	...	1,550	7,700
Deduct—Provincial share under the Contract	*2,926*	...	*1*	...	*5*	*142*	...	...	*1*	...	*775*	*3,850*
TOTAL	2,926	...	1	...	5	143	...	...	...	...	775	3,850
Total works for which neither Revenue nor Capital Accounts are kept	16,170	...	1	...	6	221	...	...	176	...	4,521	21,095
Total Imperial	10,15,653	...	3,490	...	20,368	28,747	7,508	3,78,897	4,640	3,387	42,752	15,05,442
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.												
Madras.												
Peddenaidu Tank of Chennarowpatam	...	...	...	...	...	656	...	...	...	...	...	656
Hajepuram	...	...	...	...	...	...	...	...	...	...	502	502
Chembrambakam Tank	...	...	...	...	...	...	...	...	30	...	2,299	2,329
Palar Anicut	...	...	...	...	2,803	340	...	...	129	...	154	3,426
Pelandorai Tank	...	...	...	...	307	534	...	...	135	...	67	1,043
Buckingham Canal	...	...	100	...	638	3,942	...	75,765	163	...	1,176	81,784
Madras Water-supply and Irrigation Extension Project	...	...	...	29,420	4	...	...	...	73	...	1	29,498
Ganjam Gopalapur Canal	...	...	...	...	349	...	...	...	...	...	...	349
Vedaranniyam Canal	...	...	...	...	12	280	...	574	...	...	...	866
Vriddhachalam Anicut	...	...	...	...	149	185	...	...	1	...	4	339
Mehamattur do.	...	...	...	...	69	56	...	...	1	...	7	133
Valluru do.	...	...	...	...	113	...	...	...	16	...	150	279
Muradur do.	...	...	...	...	780	375	...	...	...	...	12	1,167
Thadapalle Channel	...	...	...	...	...	...	...	...	58	...	1,404	1,462
Arkenkotta do.	...	...	...	...	...	...	...	...	...	...	306	306
Kalingaroyen do.	...	...	...	...	...	...	...	...	18	...	3,580	3,598
Sagileru Project	...	...	...	...	1	...	...	...	23	...	...	24
Manyeru do.	...	...	...	...	...	743	...	...	18	...	...	761
Nandyar Channel Extension	...	...	...	...	493	...	...	...	1	...	77	571
Ganjam Minor River System	...	...	...	...	...	9	...	...	...	...	...	9
TOTAL	...	...	100	29,420	5,718	7,120	...	76,339	666	...	9,739	1,29,102
	...	...	100	29,420	5,718	7,120	...	76,339	666	...	9,739	1,29,102
Carried over { Provincial	...	...	100	29,420	5,718	7,120	...	76,339	666	...	9,739	1,29,102
Carried over { Imperial	10,15,653	...	3,490	...	20,368	28,747	7,508	3,78,897	4,640	3,387	42,752	15,05,442

(a) Recoveries by the Civil Department.

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1919-20—*contd.*

Irrigation and Navigation—*contd.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . { Imperial .	10,15,653	...	3,490	...	20,368	28,747	7,508	3,78,897	4,640	3,387	42,752	15,05,442
{ Provincial .	...	...	160	29,420	5,718	7,120	...	76,339	666	...	9,739	1,29,102
Provincial—*contd.*												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*contd.*												
Bombay.												
Provincial share under the Contract . . .	1,15,847	...	1,322	...	838	17,265	7,157	1,066	172	391	6,729	1,50,787
Bengal.												
Provincial share under the Contract . .	...	...	195	...	181	4	...	3,60,052	2,318	...	6,167	3,68,917
United Provinces of Agra and Oudh.												
Kotra Khamba Tank	8	...	...	...	...	...	...	...	...	...	...	8
Sukhra Canal	17,100	...	...	...	39	...	...	...	...	...	...	17,139
Khaptea Tank	1,550	...	...	...	19	...	...	...	...	...	209	1,778
Manikpur Tank	860	...	...	...	8	...	...	...	...	...	...	868
Seori Lakes	3,649	...	12	...	142	...	...	...	...	...	114	3,917
Kalyanpur Tank and Canals	287	...	2	...	38	...	...	...	...	...	50	377
Rohilkhand Canals	2,88,985	*1,817	104	...	4,729	...	2,315	...	982	461	110	2,99,503
Bundelkhand Irrigation Works { Jhansi Lakes .	3,758	...	...	...	179	...	...	...	...	...	2,146	6,083
{ Hamirpur Lakes	954	...	...	...	224	...	...	...	...	...	662	1,840
TOTAL .	3,17,151	1,817	118	...	5,378	...	2,315	...	982	461	3,291	3,31,513
Central Provinces and Berar.												
Mala Tank	11	...	...	...	...	...	...	...	4	...	90	105
Niwar Tar	2,089	...	...	...	...	77	...	...	5	...	153	2,324
TOTAL .	2,100	...	...	...	...	77	...	...	9	...	243	2,429
Total works for which Capital and Revenue Accounts are kept . .	4,35,098	1,817	1,735	29,420	12,115	24,466	9,472	4,37,457	4,147	852	26,169	9,82,748

WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bombay.												
Provincial share under the Contract . .	14,175	...	13	...	833	9,253	...	...	438	459	17,861	43,032
Bengal.												
Provincial share under the Contract . . .	...	...	...	...	106	...	...	15,211	58	...	973	16,348
Punjab.												
Shahpur Canal	35,680	...	...	...	...	...	...	...	...	...	...	35,680
Burma.												
Mandalay District	...	81,779	354	...	50	980	...	3,800	48	...	1,324	88,335
Myingyan „	...	9,414	...	...	...	78	...	...	16	...	...	9,508
Shwebo „	...	23,245	...	...	...	992	...	...	31	...	...	24,268
Kyaukse „	1,681	7,21,275	395	...	95	8,217	...	...	735	...	99	7,32,497
Meiktila „	...	2,24,952	1,054	...	8	—476	...	...	1,048	...	...	2,26,626
Minbu „	...	1,91,112	...	...	...	...	...	...	950	...	...	1,92,062
Yamethin „	...	65,051	2,236	...	33	3,550	...	...	314	...	45	71,229
Pegu „	...	...	465	...	...	12,764	...	1,99,262	3,330	...	5,067	2,20,888
Thaton „	...	...	...	...	...	255	...	...	123	...	260	638
Magwe „	...	1,462	...	...	...	...	...	...	...	...	...	1,462
TOTAL .	1,681	13,18,330	4,504	...	186	26,360	...	2,03,062	6,595	...	6,795	15,67,513
Bihar and Orissa.												
Provincial share under the Contract . .	...	...	...	...	21	...	...	2,359	...	...	476	2,856
Central Provinces.												
Tank Projects	60,617	...	3,200	...	...	1,491	...	...	33	7	5,144	70,492
Total works for which only Revenue Accounts are kept . . .	1,12,153	13,18,330	7,717	...	1,146	37,104	...	2,20,632	7,124	466	31,249	17,35,921
Carried over. . { Provincial .	5,47,251	13,20,147	9,452	29,420	13,961	61,570	9,472	6,58,089	11,271	1,318	57,418	27,18,669
{ Imperial .	10,15,653	...	3,420	...	20,368	28,747	7,508	3,78,897	4,640	3,387	42,752	15,05,442

* Recoveries by the Civil Department.

No. 62.—ACCOUNT of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Funds during the Year 1919-20—*contd.*

Irrigation and Navigation—*concld.*	Direct Receipts during the year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . { Imperial	10,15,653	...	3,490	...	20,368	28,747	7,508	3,78,897	4,640	3,387	42,752	15,05,442
Brought forward . { Provincial	5,47,251	13,20,147	9,452	29,420	18,261	61,570	9,472	6,58,089	11,271	1,318	57,418	27,18,669
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.												
Madras	...	*147	9,450	...	5,573	4,480	...	11,626	(*a*)528	(*b*)4,532	(*c*)25,189	61,525
Bengal.—Provincial share under the Contract	13,243	...	...	...	1	78	...	—113	...	...	3,068	16,277
Punjab	(*e*)66,156	...	98	...	235	...	512	...	...	...	3,724	70,725
Bihar and Orissa.—Provincial share under the Contract.	2,926	...	1	...	5	142	...	...	1	...	775	3,850
Central Provinces	...	...	...	...	...	4	...	...	80	...	522	606
Total works for which neither Capital nor Revenue Accounts are kept	82,325	147	9,549	...	5,814	4,704	512	11,513	609	4,532	33,278	1,52,983
Total Provincial	6,29,576	13,20,294	19,001	29,420	19,075	66,274	9,984	6,69,602	11,880	5,850	90,696	28,71,652
Total Irrigation and Navigation	16,45,229	13,20,294	22,491	29,420	39,443	95,021	17,492	10,48,499	16,520	9,237	1,33,448	43,77,694
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bengal.—Mograhat Drainage Project	...	...	...	...	8	1,128	...	26,204	...	...	2,138	29,478
Deduct—Provincial share under the Contract	...	...	...	...	*4*	*564*	...	*13,102*	...	...	*1,069*	*14,739*
Total	...	...	...	...	4	564	...	13,102	...	...	1,069	14,739
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.												
Bombay	10,257	...	91	...	51	5,076	...	...	292	...	11,053	26,820
Deduct—Provincial share under the Contract	*5,128*	...	*46*	...	*26*	*2,538*	...	...	*146*	...	*5,526*	*13,410*
Total	5,129	...	45	...	25	2,538	...	...	146	...	5,527	13,410
Bengal	...	...	...	...	95	5,416	...	7,178	1,894	154	(*d*)73,428	88,165
Deduct—Provincial share under the Contract	...	...	...	...	*47*	*2,708*	...	*3,589*	*947*	*77*	*36,714*	*44,082*
Total	...	...	...	...	48	2,708	...	3,589	947	77	36,714	44,083
Punjab.—Muzaffargarh Embankment	...	...	...	...	...	...	...	...	872	...	...	872
Bihar and Orissa	...	4,814	...	...	23	907	...	...	569	...	(*f*)56,212	62,525
Deduct—Provincial share under the Contract	...	*2,407*	...	...	*11*	*454*	...	...	*284*	...	*28,106*	*31,262*
Total	...	2,407	...	...	12	453	...	...	285	...	28,106	31,263
Total Imperial	5,129	2,407	45	...	89	6,263	...	16,691	2,250	77	71,416	1,04,367

Provincial.

WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
United Provinces— Bara Muaci Tank	746	...	...	...	6	...	...	..	...	...	4	756
United Provinces— Tanks in Banda District	1,492	...	...	...	15	...	...	...	...	...	29	1,536
TOTAL	2,238	...	...	...	21	...	...	...	...	...	33	2,292
Burma— Irrawady Embankments	...	...	...	...	508	50	...	...	423	...	50	1,031
Burma— Thongwa Island Embankment	...	...	...	...	404	50	...	...	...	...	...	454
TOTAL	...	...	...	...	912	100	...	...	423	...	50	1,485
Total works for which Capital and Revenue Accounts are kept.	2,238	...	...	...	933	100	...	...	423	...	83	3,777
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bengal.—Provincial share under the Contract	...	...	...	...	4	564	...	13,102	...	...	1,069	14,739
United Provinces— Tanks in Jhansi District	5,454	...	1	...	105	...	...	...	...	...	523	6,083
United Provinces— Tanks in Hamirpur District	4,228	...	...	...	...	...	...	...	...	...	...	4,228
United Provinces— Tanks in Banda District	634	...	...	...	17	...	...	...	...	...	...	651
United Provinces— Tanks in Jalaun District	...	...	1,385	...	...	...	...	...	...	...	...	1,385
TOTAL	10,316	...	1,386	...	122	...	...	...	...	...	523	12,347
Burma.—Maubin Embankment, Maubin District	...	...	...	...	944	10	...	102	...	...	5	1,061
Sittang Embankment, Pegu District	...	...	...	...	...	132	...	85	...	...	...	217
Zwebat Monyngyi Embankment	...	...	...	...	...	1,199	...	...	...	...	...	1,199
TOTAL	...	...	...	...	944	1,341	...	187	...	...	5	2,477
Total works for which only Revenue Accounts are kept.	10,316	...	1,386	...	1,070	1,905	...	13,289	...	...	1,597	29,563
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Madras	...	...	...	...	84,494	7,192	...	353	67	1,624	16,154	1,09,884
Bombay—Provincial share under the Contract	5,128	...	46	...	26	2,538	...	...	146	...	5,526	13,410
Bengal—Provincial share under the Contract	...	...	...	...	47	2,708	...	3,589	947	77	36,714	44,082
United Provinces	9,320	...	...	...	75	...	...	...	108	...	2,295	11,798
Bihar and Orissa—Provincial share under the Contract	...	2,407	...	...	11	454	...	...	284	...	28,106	31,262
Burma	...	...	...	...	10	...	...	...	29	...	19	58
Total works for which neither Capital nor Revenue Accounts are kept.	14,448	2,407	46	...	84,663	12,892	...	3,942	1,581	1,701	88,814	2,10,494
Total Provincial	27,002	2,407	1,432	...	86,666	14,897	...	17,231	2,004	1,701	90,494	2,43,834
Total Agricultural	32,131	4,814	1,477	...	86,755	21,160	...	33,922	4,254	1,778	1,61,910	3,48,201
GRAND TOTAL	16,77,360	13,25,108	23,968	29,420	1,26,198	1,16,181	17,492	10,82,421	20,774	11,015	2,95,358	47,25,295
											Grand Total converted into £ at R15=£1	£ 315,020

*Recoveries by the Civil Department.

(*a*) R160 by Civil Department. (*b*) R4,519 by Civil Department. (*c*) R9,099 by Civil Department. (*d*) R58,260 by Civil Department. (*e*) R366 by Civil Department. (*f*) R51,708 by Civil Department.

No. 62A.—Summary of Receipts from Minor Works and Navigation during the Year 1919-20.

Provinces.	Imperial.					Provincial.					Grand Total.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General, Baluchistan	1,09,949	...	290	...	1,10,239	...	...	...	...	...	1,10,239
Ditto, Delhi Province	...	...	713	...	713	...	...	...	...	...	713
Madras	...	...	...	...	...	1,29,102	...	61,525	1,09,884	3,00,511	3,00,511
Bombay	1,50,787	43,033	...	13,410	2,07,230	1,50,787	43,032	...	13,410	2,07,229	4,14,459
Bengal	3,68,917	16,348	16,277	58,822	4,60,364	3,68,917	16,348	16,277	58,821	4,60,363	9,20,727
U. P. of Agra and Oudh	...	...	...	...	...	3,31,513	...	...	26,437	3,57,950	3,57,950
Rajputana	16,721	...	...	...	16,721	...	...	...	...	...	16,721
Punjab	73,658	7,02,078	—35	872	7,76,573	...	35,680	70,725	...	1,06,405	8,82,978
Burma	...	...	...	...	...	...	15,67,513	...	4,020	15,71,533	15,71,533
Bihar and Orissa		2,856	3,850	31,263	37,969	...	2,856	3,850	31,262	37,968	75,937
Central Provinces	...	...	...	...	...	2,429	70,492	606	...	73,527	73,527
Total	7,20,032	7,64,315	21,095	1,04,367	16,09,809	9,82,748	17,35,921	1,52,983	2,43,834	31,15,486	47,25,295
										Total India converted into £ at Rs. 15 = £1 £	315,020

No. 63.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS during the Year 1919-20.

IRRIGATION AND NAVIGATION.	IMPERIAL.										PROVINCIAL.									GRAND TOTAL.
	India.		N.-W. F. Province.	Madras.	Bombay.	Bengal.	U. P.	Punjab.	Bihar and Orissa.	TOTAL.	Madras.	Bombay.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	C. P. and Berar.	TOTAL.	
	Delhi Province.	Baluchistan.		Coorg.			Rajputana.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital Outlay: (*See* pages 186 to 191)																				
Works	...	51,748	...	...	40,078	2,96,106	11,540	—205	1,725	4,00,992	1,42,597	40,078	2,96,103	4,709	...	...	1,724	2,39,752	7,24,966	11,25,958
Establishment	...	28,074	...	...	13,762	44,730	2,615	—269	796	89,708	69,799	13,763	44,731	1,905	...	..	796	94,755	2,26,749	3,16,457
Tools and Plant	...	—2,053	...	...	542	24,888	233	—9	59	23,660	1,060	541	24,887	23	...	...	60	14,354	40,925	64,585
Suspense	...	16,955	...	...	...	—4,582	2,339	...	...	14,712	...	...	—4,582	—6,865	...	...	...	...	—11,447	3,265
Less—Receipts on Capital Account.	...	*6*	...	...	*82*	*6,825*		...	...	*6,913*	*578*	*82*	*6,824*	...	..	...	...	*727*	*8,211*	*15,124*
NET TOTAL		94,718	..	...	54,300	3,54,317	16,727	—483	2,580	5,22,159	2,12,878	54,300	3,54,318	—228	...	...	2,580	3,48,134	9,71,982	14,94,141
Revenue Outlay: (*See* pages 192 to 195)																				
Works	...	...	...	...	28,271	82,512	7,792	6,634	...	1,25,209	7,453	28,271	82,511	10,243	...	...	...	...	1,28,478	2,53,687
Repairs	...	17,977	...	...	1,98,866	2,19,974	46,899	33,694	...	5,17,410	3,27,940	1,95,865	2,19,973	49,753	...	...	...	1,842	7,96,373	13,15,783
Establishment	...	18,100	...	...	69,928	1,02,145	28,101	62,105	...	2,80,379	70,090	69,929	1,02,146	(a)78,226	...	..	...	1,288	3,21,679	6,02,058
Tools and Plant	...	1,760	...	...	5,188	25,423	1,116	1,398	...	34,885	1,565	5,187	25,423	289	...	...	...	119	32,583	67,468
Refunds of Revenue	...	...	...	...	184	...		...	...	184	1,066	184	...	60	...	...	...	...	1,310	1,494
Suspense	...	—197	...	...	—383	...		...	...	—580	...	—382	...	...	..	...	...	...	—382	—962
TOTAL		37,640			3,02,054	4,30,054	83,908	1,03,831	...	9,57,487	408,114	3,02,054	4,30,053	1,38,571	...	...	...	3,249	12,82,041	22,39,528
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	...	...	61,769	...		1,77,731	...	2,39,500	...	61,770	...	...	5,333	22,014	...	59,398	1,48,515	3,88,015
Repairs	...	...	...	...	4,22,789	18,850		3,70,049	7,415	8,19,103	...	4,22,789	18,851	...	13,770	3,30,946	7,416	56,354	8,50,126	16,69,229
Establishment	...	...	...	...	86,888	15,879		3,60,585	5,279	4,68,631	...	86,389	15,879	...	27,732	3,37,467	5,279	1,21,072	5,94,318	10,62,949
Tools and Plant	...	...	...	...	9,436	584		2,123	268	12,411	...	9,435	584	...	610	19,094	268	21,053	51,047	63,458
Refunds of Revenue	...	...	...	...	4	...		507	...	511	...	3	...	...	...	627	...	497	1,127	1,638
Suspense	...	...	...	...	65,087	427		—6,893	...	58,621	...	65,088	—426	...	...	1,236	...	...	66,750	1,25,371
TOTAL	...	...	...	...	6,45,973	35,740		9,04,102	12,962	15,98,777	...	6,45,974	35,740	...	47,445	7,11,384	12,963	2,58,377	17,11,883	33,10,660
Carried over	...	1,32,358	...	...	10,02,327	8,20,111	1,00,635	10,07,450	15,542	30,78,423	6,20,992	10,02,328	8,20,111	1,38,343	47,445	7,11,384	15,543	6,09,760	39,65,906	70,44,329

(a) Includes R28 outlay by Civil Officers.

No. 63—ABSTRACT ACCOUNT of Expenditure on Minor Works and Navigation from Imperial and Provincial Funds during the Year 1919-20—*continued.*

IRRIGATION AND NAVIGATION—*concld.*	IMPERIAL.										PROVINCIAL.										GRAND TOTAL.
	India.			Madras			U. P.														
	Delhi Province.	Baluchistan.	N.-W. F. Province.	Coorg.	Bombay.	Bengal.	Rajputana.	Punjab.	Bihar and Orissa.	TOTAL.	Madras.	Bombay.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	C. P. and Berar.	Assam.	TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R.	Rs.	Rs.	Rs.
Brought forward . .	...	1,32,358	...	...	10,02,327	8,20,111	1,00,635	10,07,450	15,542	30,78,423	6,20,992	10,02,328	8,20,111	1,38,343	47,445	7,11,384	15,543	6,09,760	...	39,65,906	70,44,329
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																					
Works	...	—429	5,34,001	...	...	1,32,612	1,091	...	...	6,67,275	2,95,453	...	1,32,612	...	47,814	1,10,130		50,780	...	6,36,789	13,04,064
Repairs	413	88	(*l*) 58,851	...	...	19,563	...	...	1,237	80,152	17,78,239	...	19,563	...	(*j*)44,501	14,452	1,237	1,461	...	18,59,453	19,39,605
Establishment	994	21,592	(*m*) 1,47,782	...	...	33,354	494	...	515	2,04,731	7,60,581	...	33,354	...	(*k*)3,28,930	39,588	514	67,306	...	12,30,273	14,35,004
Tools and Plant . . .	...	10	1,824	...	...	9,883	22	—661	16	11,094	13,902	...	9,884	...	23,932	6,894	16	13,606	...	68,234	79,328
Refunds of Revenue . .	...		...	...	...	4	...	...	23	27	1,972	...	3	...	28	...	23	...	...	2,026	2,053
Suspense	...		...	...	...	...	...	...	...	...	...	...	...	...		—10,052	...	4,764	...	—5,288	—5,288
Deduct—Outlay from contributions	...		...	...	...	...	...	...	...	...	*51,063*	...	...	...	*58*	...	...	...	...	*51,121*	51,121
TOTAL .	1,407	21,261	7,42,458	...	...	1,95,416	1,607	—661	1,791	9,63,279	(*q*) 27,99,084	...	1,95,416	...	(*p*) 4,45,147	1,61,012	1,790	1,37,917	...	37,40,366	47,03,645
TOTAL IRRIGATION AND NAVIGATION . . .	1,407	1,53,619	7,42,458	...	10,02,327	10,15,527	1,02,242	10,06,789	17,333	40,41,702	34,20,076	10,02,328	10,15,527	1,38,343	4,92,592	8,72,396	17,333	7,47,677	...	77,06,272	1,17,47,974
AGRICULTURAL.																					
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Capital: (*See* page 191)																					
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	66,829	...	2,64,561	...	...	...	3,31,390	3,31,390
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	27,052	...	99,274	...	...	...	1,26,326	1,26,326
Tools and Plant . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	327	...	25,030	...	...	...	25,357	25,357
Less-Receipts on Capital Accounts .														7						7	7
TOTAL .	...	...	...	...	...	...	...	...	...	...	...	...	...	94,201	...	3,88,865	...	...	...	4,83,066	4,83,066
Revenue Outlay: (*See* page 195)																					
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,440	...	...	...	1,440	1,440
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	977	...	1,42,462	...	...	...	1,43,439	1,43,439
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	913	...	46,576	...	..	...	47,489	47,489
Tools and Plant . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	9,803	...	...	...	9,808	9,808
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—12,468	...	...	...	—12,468	—12,468
TOTAL .	...	...	...	...	...	...	...	...	...	...	...	...	...	1,895	...	1,87,813	...	...	...	1,89,708	1,89,708
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																					
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	12,406	...	31,563	...	...	...	43,969	43,969
Repairs	...	...	...	...	...	11,022	...	...	...	11,022	...	...	11,022	5,199	...	68,643	...	...	...	84,864	95,886
Establishment	...	...	...	...	...	6,211	...	...	...	6,211	...	...	6,211	16,784	...	38,942	...	...	...	61,937	68,148
Tools and Plant . . .	...	...	...	...	...	927	...	...	...	927	...	...	927	85	...	10,169	...	...	...	11,181	12,108
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—4,107	...	...	...	—4,107	—4,107
TOTAL .			...	...	...	18,160	...	...	...	18,160	...	...	18,160	34,474		1,45,210	...	...	...	1,97,844	2,16,004

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	...	65	(a)79,222	2,23,093	...	3,283	34,280	3,39,943	45,611	(b)79,223	2,23,092	38,872	...	5,690	34,280	...	3,359	4,30,157	7,70,100
Repairs	...	...	...	1,807	(c)7,52,160	2,11,277	...	17,626	47,824	10,30,694	3,94,744	(d)7,52,160	2,11,278	26,578	...	14,048	47,825	1,424	45,465	14,94,122	25,24,816
					(f)				(n)			(g)					(o)				
Establishment	...	...	...	752	1,68,875	(h)96,489	...	9,634	26,825	3,02,575	2,08,001	1,68,874	(i)96,490	1,23,518	...	8,077	26,825	613	12,720	6,45,118	9,47,693
Tools and Plant	...	...	...	81	14,305	35,279	...	81	1,637	51,383	9,065	14,305	35,378	22,522	...	2,157	1,637	122	1,501	86,627	1,38,010
Refunds of Revenue	...	...	...	...	3	102	...		...	105	824	2	102	...	...	...	...	...	...	928	1,033
Suspense	...	...	...	...		1,171	...		22,275	23,446	...		1,172	79,567	...	—505	22,274	...		1,02,508	1,25,954
TOTAL	...	...	...	2,705	10,14,565	5,67,411	...	30,624	1,32,841	17,48,146	6,58,245	10,14,564	5,67,412	2,91,097	...	30,067	1,32,841	2,159	63,075	27,59,460	45,07,606
TOTAL AGRICULTURAL	...	...		2,705	10,14,565	5,85,571		30,624	1,32,841	17,66,306	6,58,245	10,14,564	5,85,572	4,21,667	...	7,51,955	1,32,841	2,159	63,075	33,30,078	53,96,384
GRAND TOTAL	1,407	1,53,619	7,42,458	2,705	20,16,892	16,01,098	1,02,242	10,37,413	1,50,174	58,08,008	40,78,321	20,16,892	16,01,099	5,60 010	4,92,592	16,24,351	1,50,174	7,49,836	63,075	1,13,36,350	1,71,44,358
Deduct—Outlay in England	...	...	...	...	285	...	...	...	...	285	...	285	...	...	...	...	...	...	...	285	570
Outlay in India	1,407	1,53,619	7,42,458	2,705	20,16,607	16,01,098	1,02,242	10,37,413	1,50,174	58,07,723	40,78,321	20,16,607	16,01,099	5,60,010	4,92,592	16,24,351	1,50,174	7,49,836	63,075	1,13,36,065	1,71,43,788
Total Outlay converted into £ at R15=£1																				£	1,142,920

(a) Includes R 1,875 outlay by Civil Officers.
(c) „ 1,973 „ „
(f) „ 176 „ „
(h) „ 1,031 „ „
(l) „ 58,851 „ „
(m) „ 21,621 „ „
(n) „ 2,598 „ „

* Outlay by civil officers.

(q) Includes the following outlay by Civil Officers:—

	R
Works	16,890
Repairs	5,70,620
Establishment	1,76,914
Tools and Plant	931
Refunds of Revenue	1,741
Deduct—Outlay from contributions	*51,063*
TOTAL	R 7,16,033

(b) Includes R 1,876 outlay by Civil Officers.
(d) „ R 1,973 „ „
(g) „ R 175 „ „
(i) „ R 1,032 „ „
(j) „ R26,375 „ „
(k) „ R 3,341 „ „
(o) „ R2,598
(p) „ R2,57,414 on account of survey charges transferred from India Books, *vide* account No. 40-E., page 106.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	N.-W. Frontier Province.	Madras.		Bombay.	Bengal.	United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL.
			Proper.	Coorg.			Proper.	Rajputana.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
Imperial	1,55,026	7,42,458	...	2,705	20,16,607	16,01,098	...	1,02,242	10,37,413	...	1,50,174	...	...	58,07,723	387,182	38	387,220
Provincial	...	...	40,78,321	...	20,16,607	16,01,099	5,60,010	...	4,92,592	16,24,351	1,50,174	7,49,836	63,075	1,13,36,065	755,738	...	755,738
	1,55,026	7,42,458	40,78,321	2,705	40,33,214	32,02,197	5,60,010	1,02,242	15,30,005	16,24,351	3,00,348	7,49,836	63,075	1,71,43,788	1,142,920	38	1,142,958.

No. 63A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1919-20.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
Baluchistan.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Shebo Canal	...	...	...	...	...	...	...	6,79,517	97,140	22,940	..	7,99,597	*371*	7,99,226
Khushdil Khan Reservoir	5,889	1,235	...	—2,187	...	...	4,928	14,01,598	1,91,864	35,819	10,511	16,39,792	*537*	16,39,255
Anambar Flood Channel	...	...	...	...	...	...	...	82,523	13,662	7,069	...	1,03,254	...	1,03,254
Nari Weir	50,882	24,932	75	...	...	...	75,889	3,57,310	91,259	7,394	...	4,55,963	*425*	4,55,538
Nar Nullah	—1,141	—240	—2,020	...	...	...	—3,401	8,25,120	1,56,054	22,759	415	10,04,348	*1,328*	10,03,020
Surkhab Project	—14,178	—3,597	—108	...	6	...	—17,889	1,95,433	89,047	6,805	...	2,91,285	*290*	2,90,995
Nari Canal (Raising Banks)	10,305	5,744	...	19,142	...	...	35,191	10,305	5,744	...	19,142	35,191	...	35,191
TOTAL	51,748	28,074	—2,053	16,955	6	...	94,718	35,51,806	6,44,770	1,02,786	30,068	43,29,430	*2,951*	43,26,479
North-West Frontier Province.														
Outlay on Projects classed as Productive (*b*)	...	...	...	...	...	...	...	14,37,206	3,84,353	58,663	...	18,80,222	*1,620*	13,78,602
Bombay.														
Pravara River Works—Ojhar Canal	...	...	...	...	...	...	...	2,34,164	85,769	4,528	...	3,24,461	*144*	3,24,317
Jámda Canal	...	...	...	...	...	...	...	7,86,229	1,91,841	13,129	...	9,91,199	*21*	9,91,178
Bhattodi Tank	...	...	...	...	...	...	...	2,73,838	70,183	9,354	...	3,53,375	*690*	3,52,685
Shirsuphal Tank	...	...	...	...	...	...	...	1,71,148	38,190	2,861	...	2,12,199	...	2,12,199
Bhadalvádi Tank	...	...	...	...	...	...	...	1,57,001	53,493	2,621	...	2,13,115	...	2,13,115
Koregaon Tank	...	...	...	...	...	...	...	30,044	7,661	218	...	37,923	...	37,923
Ashti Tank	...	...	...	...	...	...	...	6,09,236	1,45,084	8,122	...	7,62,442	*5,392*	7,57,050
Révari Canal	...	...	...	...	...	...	...	47,057	9,693	21	...	56,771	...	56,771
Wangroli Tank	...	...	...	...	...	...	...	2,11,223	27,921	1,826	...	2,40,970	*743*	2,40,227
Trawza Nagrama Tank	...	...	...	...	...	...	...	2,22,942	14,168	924	...	2,38,034	*2*	2,38,032
Savli Tank	...	...	...	...	...	...	...	2,02,183	30,269	1,974	...	2,34,426	*247*	2,34,179
Victoria Tank	2,418	509	72	...	*164*	...	2,835	52,856	11,151	723	...	64,730	*1,524*	63,206
Gokak Canal, 1st section and storage works	...	...	...	...	...	...	...	7,75,350	1,10,825	15,325	...	9,01,500	*689*	9,00,811
Sahiat Tank	...	...	...	...	...	...	...	1,34,805	22,199	1,448	...	1,58,452	...	1,58,452
Suki River	...	...	...	...	...	...	...	12,212	2,749	178	...	15,139	...	15,139
Pathri Tank	...	...	...	...	...	...	...	5,21,783	1,00,435	7,403	...	6,29,621	*1,796*	6,27,825
Upper Man River Works	...	...	...	...	...	...	...	3,14,286	95,008	6,782	...	4,16,076	*241*	4,15,835
Yerla River Irrigation Works	...	...	...	...	...	...	...	5,89,656	1,24,186	8,065	...	7,21,907	*2,365*	7,19,542
Maini Tank	...	...	...	...	...	...	...	3,43,054	1,16,101	3,511	...	4,62,666	*540*	4,62,126
Muchkundi Tank	...	...	...	...	...	...	...	1,11,830	26,360	2,294	...	1,40,484	*267*	1,40,217
Madag Tank	...	...	...	...	...	...	...	1,26,596	31,841	2,825	...	1,61,262	*14*	1,61,248
Asundi Tank	...	...	...	...	...	...	...	48,805	10,881	1,055	...	60,741	...	60,741
Parsul Tank	...	...	...	...	...	...	...	1,62,423	42,832	2,823	...	2,08,078	*71*	2,08,007
Mavinkop Tank	...	...	...	...	...	...	...	23,743	6,230	250	...	30,323	*138*	30,185
Dambal Tank	...	...	...	...	...	...	...	49,262	10,769	878	...	60,909	*62*	60,847
Medleri Tank	...	...	...	...	...	...	...	61,881	15,324	1,155	...	78,360	*6*	78,354
Gadikeri Tank	...	...	...	...	...	...	...	13,100	3,123	140	...	16,363	...	16,363
Hartâla Tank	...	...	...	...	...	...	...	33,437	11,936	2,579	...	47,952	*4*	47,948
Mhasva Tank	...	...	...	...	...	...	...	1,01,259	26,399	1,129	...	1,28,787	*6*	1,28,781
Kasurdi Tank	...	...	...	...	...	...	...	31,432	8,500	880	...	40,812	...	40,812
Chikhli Canal	...	...	...	...	...	...	...	39,983	13,610	210	...	53,803	...	53,803
Jibhar Kacheri Canal	...	...	...	...	...	...	...	19,637	3,550	20	...	23,207	...	23,207

Fulell Canal	...	...	...	...	...	...	...	16,15,751	3,50,001	9,398	...	19,75,150	*504*	19,74,646
Marak Great Canal	76,343	26,707	963	...	...	...	1,04,013	3,33,043	87,028	3,450	...	4,23,521	*80*	4,23,441
Surfrazwah Canal	...	...	...	...	...	...	...	1,03,429	15,100	30	...	1,18,559	...	1,18,559
Ghar Canal	...	...	...	...	...	...	...	4,46,951	98,471	2,984	...	5,48,406	...	5,48,406
Sukkur Canal	...	...	...	...	...	...	...	11,49,150	2,13,361	13,701	...	13,76,212	*160*	13,76,052
Hasanaliwah Canal	...	...	...	...	...	...	...	2,35,342	49,286	5,301	...	2,89,929	...	2,89,929
Suttah Canal	...	...	...	...	...	...	...	1,40,133	31,819	2,076	...	1,74,028	...	1,74,028
Dharma Canal	1,395	309	48	...	...	...	1,752	77,736	16,578	1,152	...	95,466	...	95,466
Futelao Tank	...	...	...	...	...	...	...	88,822	17,325	1,209		1,07,356	...	1,07,356
Add—Outlay on Projects classed as Productive (*c*)	...	...	...	...	...	...	...	17,05,791	4,74,148	28,956	—1,136	22,07,759	*490*	22,07,269
	80,156	27,525	1,083	...	*164*	...	1,08,600	1,24,08,603	28,21,398	1,73,608	—1,136	1,54,02,473	*16,196*	1,53,86,277
Deduct—Outlay from Contributions (*d*)	...	...	...	...	...	...	...	*47,477*	*6,874*	...	...	*54,351*	...	*54,351*
„ Provincial shares under the Contract	*40,078*	*13,763*	*541*	...	*82*	...	*54,300*	*9,46,277*	*2,00,704*	*14,145*	*—670*	*11,60,456*	*1,267*	*11,59,189*
„ Famine Relief outlay brought on (*f*)	...	...	...		...	...	...	*6,18,313*	*74,665*	*4,762*	...	*6,97,740*	...	*6,97,740*
„ Provincial outlay on Gokak Canal	...	...	...		...	...	...	*7,73 543*	*1,10,411*	*15,325*	...	*8,99,279*	*689*	*8,98,590*
Total Deductions	*40,078*	*13,763*	*541*	...	*82*	...	*54,300*	*23,85,610*	*3,92,654*	*34,232*	*—670*	*28,11,826*	*1,956*	*28,09,870*
TOTAL	40,078	13,762	542	...	*82*	...	54,300	1,00,22,993	24,28,744	1,39,376	—466	1,25,90,647	*14,240*	1,25,76,407
Bengal.														
Calcutta and Eastern Canals	1,10,000	16,617	9,245	—9,164	*9,649*	...	1,17,049	73,19,858	9,38,934	15,72,154	647	98,31,593	*1,25,654*	97,05,939
Madaripur Bheel route project	4,81,944	72,801	40,507	...	...	...	5,95,252	42,99,555	5,37,009	53,495	...	48,90,059	...	48,90,059
Uttarbagh lock	...	...	...	...	...	...	...	1,31,584	28,488	364	...	1,60,436	...	1,60,436
Hughly Bidyadhari Proposed Grand Trunk Canal	...	...	...	...	...	...	...	4,467	42,594	13		47,074	...	47,074
Add—Outlay on Projects classed as Productive (*a*)	268	43	23	...	*4,000*	...	—3,666	5,37,755	1,43,270	1,01,017	...	8,32,042	*5,671*	8,26,371
	5,92,212	89,461	49,775	—9,164	*13,649*	...	7,08,635	1,23,43,219	16,90,295	17,27,043	647	1,57,61,204	*1,31,325*	1,56,29,879
Deduct—Provincial share under the Contract	*2,96,706*	*44,731*	*24,887*	*—4,582*	*6,824*	...	*3,54,318*	*1,08,37,061*	*14,55,498*	*15,13,273*	*2,311*	*1,38 08,143*	*1,12,411*	*1,36,95,732*
TOTAL	2,96,106	44,730	24,888	—4,582	*6,825*	...	3,54,317	15,06,158	2,34,797	2,13,770	—1,664	19,53,061	*18,914*	19,34,147
Rajputana.														
Tanks in Ajmer Sub-Collectorate	...	...	...	...	...	...	...	14,67,165	3,08,800	17,325	...	17,93,290	*990*	17,92,300
„ in Beawar „ „	11,540	2,615	233	...	...	...	14,388	8,40,306	2,37,249	13,894	...	10,91,449	*396*	10,91,053
„ in Todghur „ „	...	...	...	2,339	...	...	2,339	3,74,553	79,946	3,319	6,848	4,64,966	...	4,64,966
TOTAL	11,540	2,615	233	2,339	...	...	16,727	26,32,324	6,25,995	34,538	6,848	33,49,705	*1,386*	33,48,319
United Provinces.														
Rohilkhand Canals and Bundelkhand Irrigation Works (Imperial outlay) (*h*)	...	...	...	...	...	...	...	15,00,242	...	...	...	15,00,242	...	15,00,242
Add—Outlay on works classed as Productive (*g*)	...	...	...	...	...	...	...	6,87,635	...	...	...	6,87,635	...	6,87,635
TOTAL	...	...	...	...	...	...	...	21,87,877	...	...	...	21,87,877	...	21,87,877
Punjab.														
Shahpur Canals	...	...	...	...	...	...	...	1,81,066	32,758	866	...	2,14,690	...	2,14,690
Ghaggar Canals	—205	—269	—9	...	...	...	—483	2,96,737	63,239	7,948	...	3,67,924	...	3,67,924
Add—Outlay on Projects classed as Productive (*e*)	...	...	...	...	...	...	...	15,34,505	3,62,147	54,520	...	19,51,172	*63,696*	18,87,476
TOTAL	—205	—269	—9	...	...	...	—483	20,12,308	4,58,144	63,334	...	25,33,786	*63,696*	24,70,090
Carried over	3,99,267	88,912	23,601	14,712	*6,913*	...	5,19,579	2,34.00,672	47.76,803	6,12,467	34,786	2,88,24,728	*1,02,807*	2,87,21,921

	During the year.	To end of the year.
(*a*) Tidal Canal	...	7,55,316
Midnapur Canal	—3,666	71,055
	—3,666	8,26,371

	₹
(*b*) Upper Swat River Canal	30,731
Lower „ „	13,38,673
Kabul River „	5,09,198
	18,78,602

	To end of the year.
(*c*) Lower Panjhra River Works	36,447
Kadva River Works	3,81,519
Mutha Canals and Matoba Tank	9,55,040
Pravara River Works—Lakh Canal	5,946
Krishna Canal	74,432
Hathmati and Kharicut Canal	7,50,058
Mirwah Relri	3,827
	22,07,269

(*d*) Fuleli Canal	10,060
Sukkur Canal	19,133
Khari Cut	25,158
	54,351

	₹
(*e*) Upper Sutlej Inundation Canal (including the Lower Sohag and Para Canal)	7,89,907
Lower Chenab Canal	14,410
Sidhnai „	18,306
Indus Inundation Canal	7,22,513
Upper Chenab	1,07,871
Upper Jhelum	66,948
Lower Bari Doab	1,67,521
	18,87,476

	₹
(*f*) Wangroli Tank	57,214
Trawza Negrama „	1,26,641
Savali „	49,451
Victoria „	44,704
Pathri „	3,95,230
Futelo „	24,500
	6,97,740

(*g*) Dun Canals	6,17.669
Bijnor Canal	69,966
	6,87,635

(*h*) Rohilkhand Canals	14,25,363
Bundelkhand Irrigation Works	74,879
	15,00,242

No. 63A.—Detailed Account for Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1919-20—*continued.*

	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— *Receipts on Capital Accounts.*	Deduct— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	*Less Receipts on Capital Account.*	Net Total.
IRRIGATION AND NAVIGATION—*continued.**														
Imperial—*continued.**														
Works for which Capital and Revenue Accounts are kept—*continued.*														
Brought forward—Imperial	Rs. 3,99,267	Rs. 88,912	Rs. 23,601	Rs. 14,712	Rs. *6,913*	Rs. ...	Rs. 5,19,579	Rs. 2,34,00,672	Rs. 47,76,803	Rs. 6,12,467	Rs. 34,786	Rs. 2,88,24,728	Rs. *1,02,837*	Rs. 2,87,21,921
Burma.														
Outlay on Mon Canals classed as Productive	...	...	...	...	...	...	...	21,572	11,509	267	...	33,348	...	33,348
,, on Ye-u Canal ditto.	...	...	...	...	...	...	...	365	...	...	...	365	...	365
Total	...	...	...	...	...	...	...	21,937	11,509	267	...	33,713	...	33,713
Bihar and Orissa.														
Saran Project	...	...	...	...	...	...	...	4,91,979	1,69,450	25,952	...	6,87,381	*498*	6,86,883
Add—Outlay on Projects classed as Productive (*g*)	3,449	1,592	119	...	...	...	5,160	9,79,476	2,13,277	8,522	...	12,01,275	*236*	12,01,039
Ditto ditto Protective (*h*)	...	...	...	...	...	...	...	27,718	266	...	...	27,984	...	27,984
	3,449	1,592	119	...	...	...	5,160	14,99,173	3,82,993	34,474	...	19,16,640	*734*	19,15,906
Deduct—Provincial share under the Contract	*1,724*	*796*	*60*	...	...	...	*2,580*	*13,22,262*	*3,41,881*	*31,480*	...	*16,95,623*	*695*	*16,94,928*
Total	1,725	796	59	...	...	...	2,580	1,76,911	41,112	2,994	...	2,21,017	*39*	2,20,978
Add—**Outlay on works now classed as Protective (*f*)**	...	...	...	...	...	...	...	9,70,933	4,68,020	1,08,760	...	15,47,653	*2,399*	15,45,254
Total Imperial	4,00,992	89,708	23,660	14,712	*6,913*	...	5,22,159	2,45,70,453	52,97,444	7,24,428	34,786	3,06,27,111	*1,05,2 5*	3,05,21,866
Provincial.														
North-West Frontier Province.														
Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	4,48,006	15,974	4,505	...	4,68,485	...	4,68,485
Madras.														
Markapur tank supply channel	...	...	...	...	...	...	...	95,492	21,144	...	...	1,16,636	...	1,16,636
Yerur Tank Project	...	...	...	...	...	...	...	50,219	11,522	...	...	61,741	...	61,741
Atmakuru Tank Project	...	...	...	...	...	...	...	91,202	18,749	...	...	1,09,951	...	1,09,951
Vamula ditto	...	...	...	...	...	...	...	50,961	11,225	...	...	62,186	...	62,186
Jangameshwarapuram Tank	...	...	...	...	...	...	...	52,564	8,689	...	...	61,253	...	61,253
Hajipuram Tank	...	...	...	...	...	...	...	2,30,686	48,308	...	...	2,78,994	*220*	2,78,774
Ganjam Minor River System	2	1	...	...	...	...	3	2,14,345	43,681	139	...	2,58,165	...	2,58,165
Vedaranniyam Canal	...	...	...	...	...	...	...	1,07,885	24,814	...	...	1,32,699	...	1,32,699
Yellanur Tank Project	1,408	990	14	...	343	...	2,069	1,91,268	40,630	7,087	...	2,38,985	343	2,38,642
Yalapulla Venka Tank Project	...	...	...	...	...	...	...	54,348	11,204	731	...	66,283	...	6,283

Nagavaram Anicut and Supply Channel	...	...	...	...	...	...	...	88,757	17,964	...	...	1,06,721	...	1,06,721
Siddapur Tank	—15,190	—10,681	—153	...	*114*	...	—26,138	5,29,276	1,00,546	1,72,552	...	8,02,374	*407*	8,01,967
Panjampatti Reservoir	13,029	6,511	107	...	*68*	...	19,559	2,43,162	50,389	56,313	...	3 49,867	*619*	3,49,248
Kocheruvu Tank	670	471	7	...	...	...	1,148	1,01,461	21,510	1,046	...	1,24,017	*10*	1,24,007
Peddinayudu Tank	...	...	...	...	...	...	...	52,319	9,767	...	...	62,086	...	62,086
Chembrambakam Anicut System	5,287	719	18	...	...	...	6,024	5,11,223	1,28,356	8,233	...	6,47,812	*114*	6,47,698
Palar Anicut System	3,679	500	12	...	...	...	4,191	18,35,719	4,65,633	29,891	...	23,31,243	...	23,31,243
Chilka Lake Canal	...	...	...	...	...	...	...	24,450	5,624	166	...	30,240	...	30,240
Kanyampaliem Anicut	11,469	3,291	57	...	...	...	14,817	74,258	19,102	230	...	93,590	...	93,590
Buckingham Canal	14,004	1,904	47	...	*33*	...	15,922	67,88,261	16,06,816	1,80,876	...	85,75,953	*24,359*	85,51,594
Anamasamudram—Beraperu Tank Project	...	...	...	...	...	...	...	58,421	13,266	...	...	71,687	...	71,687
Madras Water-supply and Irrigation Extension Project	9,817	1,335	33	...	...	...	11,185	13,33,854	2,18,984	6,681	...	15 59,519	*1,302*	15,58,217
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	1,02,675	37,799	2,733	...	1,43,207	*107*	1,43,100
Pelandorai Anicut System	8,615	3,188	32	...	...	...	11,835	5,20,637	1,17,325	6,064	...	6,44,026	*798*	6,43,228
Arkenkota Channel	...	...	...	...	...	...	...	1,14,505	26,262	...	...	1,40,767	...	1,40,767
Sagileru Project	...	...	...	...	...	...	...	3,54,321	80,339	12,449	...	4,47,109	*1*	4,47,108
Dondapad Tank Project	...	...	...	...	...	...	...	1,05,848	18,945	...	...	1,24,793	*7*	1,24,786
Cumbum Tank System	...	...	...	...	...	...	...	68,701	15,284	...	...	83,985	...	83,985
Vriddhchalam ditto	...	...	...	...	...	...	...	68,616	15,550	...	...	84,166	...	84,166
Mehamattur ditto	...	...	...	...	...	...	...	57,530	13,231	...	...	70,761	...	70,761
Valluru ditto	—116	—16	...	...	...	...	—132	60,662	13,679	25	...	74,366	...	74,366
Maradur ditto	...	...	...	...	...	...	...	41,500	9,017	...	...	50,517	...	50,517
Thadapalle Channel	...	...	...	...	...	...	...	1,35,220	29,519	...	...	1,64,739	...	1,64,739
Kalingarayen Channel	...	...	...	...	...	...	...	1,43,789	32,026	...	...	1,75,815	...	1,75,815
Nandyar Channel	...	...	...	...	...	...	...	51,476	11,755	...	...	63,231	...	63,231
Munyeru Project	...	...	...	...	...	...	...	4,63,179	1,03,806	3,713	...	5,70,698	*1,732*	5,68,966
Ponnalur Tank Project	2,900	394	10	...	...	...	3,304	1,59,893	31,070	34	...	1,90,997	...	1,9 ,997
Add—Outlay on Projects classed as Productive (*b*)	87,023	61,192	876	...	...	...	1,49,091	34,35,942	7,94,246	16,864	...	42,47,052	*7,809*	42,39,243
	1,42,597	69,799	1,060	...	*578*	...	2,12,878	1,86,64,625	42,47,776	5,05,830	...	2,34,18,231	*37,828*	2,33,80,403
Deduct—Outlay charged to Protective (*c*)	...	...	...	...	...	...	...	*6,59,680*	*10,670*	*760*	...	*6,71,110*	...	*6,71,110*
" " " " 33 Famine Relief (*d*)	...	...	...	...	...	...	...	*5,044*	...	...	...	*5,044*	...	*5,044*
TOTAL	1,42,597	69,799	1,060	...	*578*	...	2,12,878	1,79,99,901	42,37,106	5,05,070	...	2,27,42,077	*37,828*	2,27,04,249
Bombay.														
Provincial share under the Contract	40,078	13,763	541	...	*82*	...	54,300	9,46,277	2,00,704	14,145	—670	11,60,456	*1,267*	11,59,189
Gokak Canal, 1st Section and Storage Work	...	...	...	...	...	...	...	7,73,543	1,10,411	15,325	...	8,99,279	*689*	8,98,590
TOTAL	40,078	13,763	541	...	*82*	...	54,300	17,19,820	3,11,115	29,470	—670	20,59,735	*1,956*	20,57,779
Bengal.														
Provincial share under the Settlement	2,96,106	44,731	24,887	— 4,582	*6,824*	...	3,54,318	1,08,37,061	14,55,498	15,13,273	2,311	1,38,08,143	*1,12,411*	1,36,95,732
Carried over { Provincial	4,78,781	1,28,293	26,488	—4,582	*7,484*	...	6,21,496	3,10,04,788	60,19,693	20,52,318	1,641	3,90,78,440	*1,52,195*	3,89,26,245
Carried over { Total Imperial	4,00,992	59,708	23,660	14,712	*6,913*	...	5,22,159	2,45,70,453	52,97,444	7,24,428	34,786	3,06,27,111	*1,05,245*	3,05,21,866

5.—Irrigation.

(*a*) Kabul River Canal while under the administration of the Punjab.

		During the year.	To end of the year.
(*b*) Kurnool-Cudapah Canal		1,49,091	13,45,529
Barur Tank Project		...	17,199
Poiney	Anicut	...	2,30,767
Shatiatope	Do.	...	4,07,014
Chyeru	Do.	...	3,98,916
Lower Coleroon	Do.	...	14,89,605
Tirukkoylur	Do.	...	3,33,259
Divi Pumping Project		...	16,954
		1,49,091	42,39,243

(*c*) Buckingham Canal ... 6,66,110 } *vide* Account No.
Siddapur Tank ... 5,000 } 48A., page 132
6,71,110

(*d*) Talapula Vanka Tank Project.

(*f*) For details, *vide* Account No. 48B, page 134.

	During the year.	To end of the year.
(*g*) Orissa Project	1,930	9,28,864
Sone Project	3,230	2,72,175
	5,160	12,01,039

(*h*)	To end of the year. Imperial	Provincial.
Dhaka Canal	862	7,399
Tribeni do.	...	19,723
	862	27,122

No. 63A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1919-20—*continued.*

IRRIGATION AND NAVIGATION —*continued.* Works for which Capital and Revenue Accounts are kept —*continued.*	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— *Receipts on Capital Accounts.*	Deduct— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward—Imperial	4,00,992	89,708	23,660	14,712	*6,913*		5,22,159	2,45,70,453	52,97,444	7,24,428	34,786	3,06,27,111	*1,05,245*	3,05,21,866
	4,78,781	1,28,293	26,488	—4,582	*7,484*		6,41,496	3,10,04,788	60,19,693	20,52,318	1,641	3,90,78,440	*1,52,195*	3,89,26,245
Provincial—*continued.*														
United Provinces of Agra and Oudh.														
Kalyanpur Tank and Canals	...	...	...	...	...	...	...	58,891	13,300	884	...	73,075	...	73,075
Kotra Khumba Tank	...	...	...	...	...	...	...	51,620	10,858	562	...	63,040	...	63,040
Khaptia Tank	...	...	...	...	...	...	...	99,424	19,091	1,040	...	1,19,555	...	1,19,555
Rohilkhand Canals	5,164	2,089	25	—6,865	...	...	413	22,08,088	5,88,233	45,519	33,595	28,75,435	*15,902*	28,59,533
Jhansi and Hamirpur Lakes	...	...	...	...	...	...	...	83,747	3,953	157	...	87,857	*885*	86,972
Manikpur Tank	—1,037	—420	—5	...	...	...	—1,462	51,229	8,566	493	...	60,288	...	60,288
Sukhra Canal	...	...	...	...	...	...	...	1,58,661	40,063	5,355	...	2,04,079	...	2,04,079
Seori Lakes	582	236	3	...	...	...	821	1,39,597	33,892	2,569	...	1,76,058	...	1,76,058
Deduct—Imperial outlay on above works	...	...	...	...	...	...	...	*15,00,242*	...	...	...	*15,00,242*	...	*15,00,242*
Add—Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	4,70,390	1,89,922	9,264	...	6,69,576	*1,253*	6,68,323
Total	4,709	1,905	23	—6,865	...	...	—228	18,21,405	9,07,878	65,843	33,595	28,28,721	*18,040*	(*f*) 28,10,681
Burma.														
Outlay on Shwebo Canal, classed as Productive	...	...	...	...	...	...	...	2,260	521	33	...	2,814	...	2,814
Ditto Mon Canal ditto	...	...	...	...	...	...	...	2,188	406	26	...	2,620	...	2,620
Ditto Ye-u Canal ditto	...	...	...	...	...	...	...	15,054	38,294	2,044	...	55,392	...	55,392
Ditto Twante Canal ditto	...	...	...	...	...	...	...	2,37,685	54,668	3,565	...	2,95,918	...	2,95,918
Total	...	...	...	...	...	...	...	2,57,187	93,889	5,668	...	3,56,744	...	3,56,744
Bihar and Orissa.														
Provincial share under the Contract	1,724	796	60	...	...	...	2,580	13,22,262	3,41,881	31,480	...	16,95,623	*695*	16,94,928
Central Provinces and Berar.														
Simrar Nala	20,261	4,087	697	...	...	...	25,045	34,916	9,402	872	...	45,190	...	45,190
Niwar Tar Amehta Tank	2,828	1,099	186	...	...	...	4,113	2,88,447	60,029	4,524	...	3,53,000	*90*	3,52,910
Boharibund	94,979	37,160	5,297	...	...	...	1,37,436	1,88,413	64,435	17,254	...	2,70,102	*40*	2,70,062
Surkhi Pondi	16,936	2,321	396	...	...	...	19,653	29,781	6,972	550	...	37,303	...	37,303
Jogwa	10,539	2,754	468	...	...	...	13,761	13,143	3,697	499	...	17,339	...	17,339
Sarra	—140	—54	—9	...	...	...	—203	...	—3	—7	...	—10	...	—10

Kachargaon	731	223	48	...	...	...	1,002	731	223	48	...	1,002	...	1,002
Amari	14,190	3,495	596	...	...	...	18,281	16,779	4,432	627	...	21,838	...	21,838
Kumari Tank	38,599	10,903	1,896	...	...	...	41,401	35,593	13,438	1,980	...	51,011	...	51,011
Boorina Nalla	23,741	7,071	1,560	...	*727*	...	31,645	3,74,384	95,404	46,554	...	5,16,842	*1,583*	5,14,759
Mala	56,165	25,693	3,219	...	...	...	85,077	67,837	29,927	3,359	...	1,01,123	...	1,01,123
Add—Outlay on Projects now classed as Protective (*b*)	...	...	...	...	...	...	...	...	196	...	...	196	...	196
Deduct—Outlay charged to 33 Famine Relief (*c*)	*29,077*	...	...	...	...	...	*29,077*	*29,077*	...	...	...	*29,077*	...	*29,077*
TOTAL	2,39,752	94,755	14,354	...	*727*	...	3,48,134	10,20,947	2,88,152	76,260	...	13,85,359	*1,713*	(*c*)13,83,646
Total Provincial	7,24,966	2,25,749	40,925	—11,447	*8,211*	...	9,71,982	3,54,26,589	76,51,493	22,31,569	35,236	4,53,44,887	*1,72,643*	4,51,72,244
Total Irrigation and Navigation	11,25,958	3,15,457	64,585	3,265	*15,124*	...	14,94,141	5,99,97,042	1,29,48,937	29,55,997	70,022	7,59,71,998	*2,77,889*	7,56,94,110
AGRICULTURAL.														
Provincial.														
United Provinces.														
Anujhar Tank	8,807	3,563	43	...	...	...	12,413	25,624	10,267	691	...	36,582	...	36,582
Keshuem reservoir	346	156	7	...	...	...	509	346	156	7	...	509	...	509
Bara Muafi Tauk	...	...	...	...	...	...	...	61,924	12,976	864	...	75,764	...	75,764
Tanks in Banda District	6,514	2,636	31	...	*7*	...	9,174	64,533	15,629	755	...	80.917	*7*	80,910
Magarpur Tank	1,116	451	5	...	...	...	1,572	34,938	8,186	572	...	43,696	...	43,696
Kulpahar Tank	39,877	16,133	192	...	...	...	56,202	59,765	24,062	959	...	84,786	...	84 786
Rampur Kalyangarh Tank	10,169	4,113	49	...	...	...	14,331	20,484	8,226	447	...	29,157	...	29,157
Add—Outlay on Work classed as Protective (*d*)	...	...	...	...	...	...	...	2,52,588	55,235	7,452	...	3,15,275	...	3,15,275
TOTAL	66,829	27,052	327	...	*7*	...	94,201	5,20,202	1,34,737	11,747	...	6,66,686	*7*	(*g*)6,66,679
Burma.														
Thongwa Island Embankment	...	...	...	...	...	...	...	1.83,984	37,961	649	...	2,22,594	...	2,22,594
Irrawaddy Embankments	1,40,916	44,012	8,779	...	...	...	1,93,707	37,01,294	7,50,148	50,713	...	45,02,155	*4,191*	44,97,964
Yenwe stream Embankment (Extension)	1,23,645	55,262	16,251	...	...	...	1,95,158	1,89,457	76,134	16,635	...	2,82,226	...	2,82,226
Yenwe river Embankment	...	...	...	...	...	...	...	1,07,500	14,877	1,429	...	1,23,806		1,23,806
TOTAL	2,64,561	99,274	25,030	...	...	...	3,88,865	41,82,235	8,79,120	69,426	...	51,30,781	*4,191*	51,26,590
Total Agricultural	3,31 390	1,26,326	25,357	...	*7*	...	4,83,066	47,02,437	10,13,857	81,173	...	57,97,467	*4,198*	57,93,269
GRAND TOTAL	14,57,348	4,41,783	89,942	3,265	*15,131*	...	19,77,207	6,46,99,479	1,39,62,794	30,37,170	70,022	8,17,69,465	*2,82,086*	8,14,87,379
Grand Total converted into £ at R15=£1						£ 131,814								£5,432,492

(*a*) (Fatehpur Branch) Lower Ganges Canal 52,057; Agra Canal 30,444; Dun Canals 4,05,433; Bijnor Canal 1,78,510; Gorai Canal 1,879 — 6,68,323

(*b*) Jumania Tank 145; Kattanjheri Tank 51 — 196

(*c*) Progressive in capital outlay reduced by Rs. 14,99,893 in consequence of the transfer of the accounts of several minor tanks to the Sub-head "Works for which only Revenue Accounts are kept."

(*d*) Pahuj and Garhamau Canals (*vide* Account No. 48-B., page 134).

(*e*) Simrar Nala 9,645; Surkhi Pondi 10,908; Jogwa 3,413; Amari 5,111 — 29,077

(*f*) Net reduction of previous outlay by Rs. 16,357 is due to—
(*i*) the transfer of the Anujhar Tank to the group "Agricultural," Rs. 19,036.
(*ii*) an addition of Rs. 2,679 on account of readjustment of special tools and plant charges for 1918-19.

(*g*) The increase of previous outlay by Rs. 35,464 is due to—
(*i*) readjustment of special tools and plant charges for 1918-19, Rs. 16,428.
(*ii*) transfer of Anujhar tank from ordinary capital, Rs. 19,036.

No. 63B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1919-20.

IRRIGATION AND NAVIGATION. Imperial. Works for which Capital and Revenue Accounts are kept.	Expenditure during the year.							Total Expenditure to end of the year.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plants.	Refunds of Revenue.	Suspense.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan.														
Shebo Canal	...	3,995	3,186	14	...	...	7,195	13,048	1,92,856	1,40,914	3,501	939	...	3,51,303
Khushdil Khan Reservoir	...	6,544	8,352	1,670	...	—197	16,369	4,609	2,56,058	1,51,409	6,771	349	...	4,19,196
Nar Nala	...	2,277	1,161	...	...	...	3,438	1,893	45,003	28,001	181	78	...	75,216
Nari Weir	...	5,161	5,491	76	...	...	10,638	...	15,064	6,957	274	...	...	22,295
TOTAL	...	17,977	18,100	1,760	...	—197	37,640	19,550	5,08,981	3,27,341	10,727	1,416	...	8,68,015
N.-W. Frontier.														
Kabul River Canal—outlay to 31st March 1907	...	...	...	...	...	...	...	31,791	1,20,012	1,19,567	1,976	2,361	...	2,75,707
Bombay.														
Sukkur Canal	1,587	95,186	14,349	1,962	...	...	1,13,084	1,56,714	17,06,349	4,82,595	20,390	119	...	23,73,167
Ghar Canal	16,070	93,442	16,034	2,212	...	—34	1,27,724	4,19,016	44,18,005	12,86,304	12,741	184	...	61,36,250
Suttah Canal	2,786	7,265	840	308	...	...	11,199	—21,845	1,42,808	11,332	8	...	...	1,32,303
Alibhar Kacheri Canal	...	—2,316	—56	46	...	...	—2,326	5,561	31,509	21,902	903	19	...	60,014
Marak Great Canal	748	16,628	7,925	395	...	...	25,696	45,076	5,00,493	2,14,243	4,463	40	...	7,64,315
Sarfrazwah Canal	...	6,985	2,825	146	...	...	9,957	41,306	3,48,505	1,26,497	2,092	4	...	5,18,404
Fuleli Canal	18,338	1,02,919	53,631	2,473	...	—731	1,76,630	3,87,957	54,00,314	16,80,522	43,933	3,714	—252	75,76,193
Hasanali Canal	483	13,916	5,318	209	...	...	19,926	21,678	1,91,922	71,171	2,249	...	...	2,87,020
Khári Cut	...	...	...	...	...	...	...	11,249	1,16,746	56,164	1,893	151	...	1,86,203
Wangroli Tank	1,465	4,222	702	120	...	...	6,509	12,334	64,912	25,796	1,451	103	...	1,05,646
Tranza-Nagrama Tank	1,181	1,380	316	54	...	...	2,931	6,454	23,658	11,584	600	199	...	42,495
Savli Tank	94	3,270	415	71	...	...	3,850	4,661	60,008	21,029	1,205	48	...	86,951
Hartála Tank	991	264	519	47	...	...	1,821	4,723	7,897	8,657	178	2,957	...	24,412
Mhasva Tank	27	2,099	880	79	...	...	3,085	9,969	28,719	26,906	1,223	212	...	65,089
Jamda Canal	2,069	6,546	3,562	322	...	...	12,499	34,344	2,75,149	2,29,743	6,077	1,085	...	5,46,098
Parsul Tank	...	774	485	23	...	...	1,282	3,707	11,993	22,647	949	177	...	39,473
Pravar River Works—Left Bank Canal	—13	7,213	4,951	214	...	...	12,365	5,909	1,72,710	1,74,615	3,321	1,042	...	3,57,597
Bhatodi Tank	4,579	1,802	1,771	238	...	...	8,390	9,414	1,01,917	82,111	1,854	1,265	...	1,96,561
Matoba Tank	...	...	...	...	...	...	...	...	36,283	28,062	1,338	503	...	66,186
Kasurdi Tank	...	2,372	2,125	70	...	...	4,567	111	22,222	13,585	1,773	...	...	37,691
Dharma Canal	787	167	1,475	82	309	...	2,820	787	1,615	8,642	194	309	...	11,547
Shirsuphal Tank	...	1,482	1,327	44	...	...	2,853	750	48,504	40,135	2,125	18	...	91,530
Bhadalvadi Tank	...	1,635	1,464	49	...	...	3,148	801	43,526	35,742	1,941	46	...	82,056
Koregaon Tank	2,384	399	1,218	104	...	...	4,105	11,830	18,401	18,820	755	18	...	49,824
Ashti Tank	159	3,506	1,605	137	...	...	5,407	47,462	1,12,333	85,928	3,153	1,029	...	2,49,905
Pathri Tank	...	1,106	485	41	...	...	1,632	1,192	14,180	7,300	955	4	—46	23,585
Rewari Canal	...	1,104	599	38	...	...	1,741	1,627	58,825	39,970	1,832	19	...	1,02,273
Upper Mán River Works	1,461	3,748	2,831	181	...	...	8,221	21,986	94,624	56,132	3,328	167	...	1,76,237
Yerla River Irrigation Works	...	5,346	2,905	186	...	...	8,437	48,334	1,88,614	1,09,553	4,175	71	...	3,50,747
Chickli Canal	...	234	128	8	...	...	370	1,521	33,608	21,484	490	158	...	57,261
Sahiat Tank	13	3,284	407	70	...	...	3,774	7,515	62,724	22,194	1,355	1	...	93,789
Maini Tank	467	3,383	2,093	134	...	...	6,077	17,401	84,423	51,226	2,491	104	...	1,55,645
Muchkundi Tank	...	454	201	16	...	...	671	921	10,215	4,204	152	...	...	15,492

Futelas Tank	5	688	85	15	...	..	793	500	6,635	1,830	87	...	...	9,052
Gadikeri Tank	...	110	49	4	...	...	163	...	8,338	1,953	39	2,021	...	12,351
Gokak Canal, 1st section and Storage Works	861	4,967	4,606	203	59	...	10,696	8,547	1,34,621	1,13,089	9,937	3,421	...	2,69,615
Dambal Tank	...	1,325	1,101	46	...	...	2,472	634	16,893	16,316	87	126	...	34,056
Medleri Tank	...	178	148	6	...	...	332	141	16,255	13,807	26	299	...	30,528
Madag Tank	...	396	329	14	...	...	739	1,537	51,760	36,813	597	...	...	90,707
Asundi Tank	...	128	107	4	...	...	239	219	25,738	21,946	523	...	...	48,426
Mavinkop Tank	...	123	102	4	...	...	229	1,598	4,694	4,898	25	...	...	11,215
	56,542	3,97,731	1,39,357	10,375	368	—765	6,04,106	13,33,691	1,47,57,005	53,15,567	1,42,913	19,631	—298	2,15,68,509
Deduct—Provincial share under the Contract	*28,271*	*1,98,865*	*69,929*	*5,187*	*184*	*—382*	*3,02,054*	*3,10,989*	*24,11,584*	*9,82,892*	*31,486*	*4,065*	*—148*	*37,40,868*
„ „ outlay on Gokak Canal	...	...	...	...	...	...	...	*517*	*47,674*	*39,546*	*4,484*	*297*	...	*92,518*
„ Outlay on Gokak Canal charged to Major Works	...	...	...	...	...	...	...	*395*	*10,533*	*7,593*	*369*	*77*	...	*18,967*
„ —Outlay from Contributions	...	...	...	...	...	...	...	*8,450*	*2,480*	...	...	...	...	(*a*) *10,930*
TOTAL	28,271	1,98,866	69,928	5,188	184	—383	3,02,054	10,13,340	1,22,84,734	42,85,536	1,06,574	15,192	—150	1,77,05,226
Bengal.														
Calcutta and Eastern Canals	1,63,865	3,52,587	1,74,260	43,407	...	...	7,34,119	26,29,986	88,56,685	49,42,507	13,03,991	7,353	...	1,77,40,522
Madaripur Bheel route project	1,158	87,360	30,031	7,439	...	...	1,25,988	33,860	9,59,296	1,21,170	17,214	3,289	...	11,34,829
Utterbhag Lock	...	...	...	...	...	...	...	...	28	7	...	...	...	35
	1,65,023	4,39,947	2,04,291	50,846	...	...	8,60,107	26,63,846	98,16,009	50,63,684	13,21,205	10,642	...	1,88,75,386
Deduct—Provincial share under the Contract	*82,511*	*2,19,973*	*1,02,146*	*25,423*	...	...	*4,30,053*	*25,71,294*	*82,83,709*	*44,84,707*	*10,78,318*	*10,021*		*1,64,28,049*
TOTAL	82,512	2,19,974	1,02,145	25,423	...	...	4,30,054	92,552	15,32,300	5,78,977	2,42,887	621	...	24,47,337
Rajputana.														
Tanks in Ajmere Sub-Collectorate	5,694	30,667	18,089	742	...	...	55,192	76,274	7,64,033	3,99,617	13,929	106	...	12,53,959
„ in Beawar „ „	696	8,976	5,327	198	...	...	15,197	50,343	5,98,503	3,40,212	10,499	354	...	9,99,911
„ in Todgarh „ „	1,402	7,256	4,685	176	...	...	13,519	59,708	2,68,615	1,60,176	4,818	...	...	4,93,317
TOTAL	7,792	46,899	28,101	1,116	...	...	83,908	1,86,325	16,31,151	9,00,005	29,246	460	...	27,47,187
Punjab.														
Shahpur Canals	1,648	27,296	41,515	913	...	...	71,372	98,525	8,32,370	6,76,498	7,125	1,233	...	16,15,751
Ghaggar Canal	4,986	6,398	20,590	485	...	...	32,459	36,435	1,93,389	4,02,461	3,346	2,432	...	6,38,063
TOTAL	6,634	33,694	62,105	1,398	...	...	1,03,831	1,34,960	10,25,759	10,78,959	10,471	3,665	...	22,53,814
Bihar and Orissa.														
Saran Project	...	...	...	...	...	...	...	...	3,21,209	1,15,353	—5,101	5,264	...	4,37,225
Deduct—Provincial share under the Contract	...	...	...	...	...	...	...	...	*3,16,336*	*1,13,369*	*—5,154*	*5,264*	..	*4,29,835*
	...	...	...	...	...	...	...	...	4,873	2,484	33	...	...	7,390
Total Imperial	1,25,209	5,17,410	2,80,379	34,885	184	—580	9,57,487	14,78,518	1,71,07,810	72,92,869	4,01,914	23,715	—150	2,63,04,676
Carried forward . Imperial	1,25,209	5,17,410	2,80,379	34,885	184	—580	9,57,487	14,78,518	1,71,07,810	72,92,869	4,01,914	23,715	—150	2,63,04,676

(*a*) Fuleli Canal . . Rs. 8 310
Jamda „ . . Rs. 2 620
10,930

No. 63B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1919-20—*concluded.*

IRRIGATION AND NAVIGATION—*concld.*	Expenditure during the year.							Total Expenditure to end of the year.						
Works for which Capital and Revenue Accounts are kept—*contd.*	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . Imperial .	1,25,209	5,17,410	2,80,379	34,885	184	—580	9,57,487	14,78,518	1,71,07,810	72,92,869	4,01,914	23,715	—150	2,63,04,676
Provincial.														
N.-W. Frontier.														
Kabul River Canal—Outlay to 31st March 1907 . . .	...	...	...	...	...	...	...	42,600	86,633	1,37,030	1,416	...	...	2,67,679
Madras.														
Chembrambaukam Tank	1,922	4,084	817	21	...	...	6,844	—67,876	1,76,636	38,614	—3,624	45	...	1,43,795
Palar Anicut System	7,789	44,929	14,815	191	25	...	67,749	6,05,123	18,23,034	6,20,319	12,813	10,374	...	30,71,663
Pelandorai Anicut System	3,429	9,631	4,835	49	...	...	17,944	73,416	6,16,769	1,61,976	4,375	29	...	8,56,565
Buckingham Canal	7,778	1,86,489	26,406	659	1,030	...	2,22,362	1,24,801	41,96,432	12,59,950	1,28,270	21,545	...	57,30,998
Madras Water Supply and Irrigation System	—2,640	19,362	2,273	57	...	...	19,052	—1,34,860	6,09,862	1,83,040	6,061	88	...	6,64,191
Chilka Lake Canal	...	...	...	...	...	...	...	50	20,488	4,656	5	...	...	25,199
Vedaranuiyam Canal	—114	5,996	2,177	22	...	...	8,081	4,040	1,70,527	42,941	7,492	41	...	2,25,041
Atmakuru Tank Project	...	204	120	1	...	...	325	902	3,622	1,031	2	...	...	5,557
Vriddhachalam System	...	2,980	1,103	11	...	...	4,094	33,949	1,98,663	53,426	256	...	...	2,86,294
Mehamattur do.	—126	878	278	3	...	...	1,033	25,505	1,45,877	39,429	—51	2	...	2,10,762
Cumbum Tank	1,174	489	1,169	17	...	...	2,849	14,578	55,872	19,051	506	...	...	90,007
Valluru Anicut	—128	—172	—41	—1	...	...	—342	4,124	19,840	5,472	—145	7	...	29,298
Maradur Anicut System	21	—959	—469	—8	10	...	—1,405	32,031	3,89,968	93,735	—1,291	260	...	5,14,703
Thadapalle Channel	—3,566	11,163	2,180	37	1	...	9,815	21,332	4,18,622	99,929	387	22	...	5,40 292
Arkenkota do.	—793	4,310	1,009	18	...	...	4,544	14,445	2,68,192	64,952	—38	43	...	3,47,594
Kallingaroyen Channel	—3,525	11,618	2,322	40		...	10,455	—2,084	6,01,540	1,39,817	464	243	...	7,39,980
Dondapad Tank	...		...	...	...	...	...	84	10,106	2,904	29	...	...	13,123
Sagileru Project	—500	1,542	733	10	...	...	1,785	5,659	49,659	11,967	117	...	...	67,402
Munyeru Project	...	4,377	2,586	20	...	...	6,983	6,794	1,26,445	33,258	1,354	51	...	1,67,902
Nundiyar Channel Extension	—2,682	1,396	—642	—10		...	—1,938	—5,043	51,643	9,530	415	...	...	56,545
Ganjam Minor River System	—815	9,944	4,093	352	...	...	13,574	1,15,680	5,30,600	1,46,467	490	5	...	7,93,242
Ganjam-Gopalpur Canal	...	240	108	9	...	...	357	555	4,089	1,037	13	...	...	5,694
Jangamaheswaram Project	...	594	351	3	...	...	948	416	3,224	1,150	—15	...	...	4,775
Markapur Tank Project	154	506	464	6	...	...	1,130	3,547	11,950	4,961	29	...	...	20,487
Yamula Project	...	...	...	...	...	...	...	454	...	34	...	...	...	488
Hajipuram Tank Project	...	...	...	...	...	...	...	130	83	403	...	...	...	616
Peddanaidu Tank	...	57	33	...		...	90	304	1,102	874	1	94	...	2,375
Ponnalur Tank Project	...	1,038	141	3	...	...	1,182	...	51,646	10,944	21	...	...	62,611
Yerur Tank	...	3,507	477	12	...	...	3,996	...	9,606	1,693	30	...	...	11,329
Anamasamudram Berapera Tank	—28	—612	—378	—3	...	...	—1,021	—84	1,035	—213	—22	...	...	716
Yellanur Tank	13	242	179	3	...	...	437	13	242	179	3	...	...	437
Kocheruva Tank	90	3,651	2,630	38	...	...	6,409	90	3,651	2,630	38	...	...	6,409
Siddapur Tank	...	456	321	5	...	...	782	...	456	321	5	...	...	782
Deduct—Incorporated Local outlay (*a*)	...	...	...	...	...	...	...	*13,412*	*3,369*	...	...	...	...	*16,781*
	7,453	3,27,940	70,090	1,565	1,066	...	4,08,114	8,64,663	1,05,68,112	30,56,477	1,57,990	32,849	...	1,46,80,091
Add—(Provincial) Outlay on Canals now classed as Productive (*b*)	...	...	...	...	...	...	...	5,92,573	27,61,264	7,68,488	1,702	61	...	41,24,088
Total	7,453	3,27,940	70,090	1,565	1,066	...	4,08,114	14,57,236	1,33,29,376	38,24,965	1,59,692	32,910	...	1,88,04,179

Bombay.														
Provincial share under the Contract	28,271	1,98,865	69,929	5,187	184	—382	3,02,054	3,10,989	24,11,584	9,82,892	31,486	4,065	—148	37,40,868
Gokak Canal, 1st section and Storage Works	...	...	...	...	...	...	...	517	47,674	39,546	4,484	297	...	92,518
TOTAL	28,271	1,98,865	69,929	5,187	184	—382	3,02,054	3,11,506	24,59,258	10,22,438	35,970	4,362	—148	38,33,386
Bengal.														
Provincial share under the Contract	82,511	2,19,973	1,02,146	25,423	...	...	4,30,053	25,71,294	82,83,709	44,84,707	10,78,318	10,021	...	1,64,28,049
United Provinces of Agra and Oudh.														
Sukhra Canals	...	430	945	2	...	...	1,377	...	9,127	5,248	71	...	...	14,446
Kotra Khamba Tank	...	459	419	2	...	...	880	...	1,110	642	14	...	...	1,766
Kalyanpur Tank and Canals	...	2,168	2,130	10	...	...	4,308	...	11,600	8,115	279	...	...	19,994
Seori Lakes	...	1,342	1,443	7	...	...	2,792	...	9,642	3,919	146	...	...	13,707
Dun Canals	...	...	...	...	...	...	...	1,81,695	8,45,924	8,67,676	17,461	3,060	...	19,15,816
Rohilkhand Canals	9,459	37,049	(*c*)54,607	224	56	...	1,11,395	6,23,503	15,77,009	31,04,943	81,306	9,328	...	53,96,089
Bijnor Canals	...	...	...	...	...	...	...	66,805	1,12,392	2,12,761	3,333	5,700	...	4,00,991
Bundelkhand Irrigation Works { Jhansi Lakes	...	3,403	3,410	16	...	...	6,829	23,311	1,04,607	90,435	2,866	464	...	2,21,683
Bundelkhand Irrigation Works { Hamirpur Lakes	784	3,933	4,343	23	4	...	9,087	38,639	1,11,811	95,582	2,073	418	...	2,48,523
Manikpur Tank	...	...	1	...	...	...	1	...	...	51	...	36	...	87
Khaptia Tank	...	969	928	5	...	...	1,902	...	969	1,029	5	5	...	2,008
TOTAL	10,243	49,753	78,226	289	60	...	1,38,571	9,33,953	27,84,191	43,90,401	1,07,554	19,011	...	(*e*) 82,35,110
Bihar and Orissa.														
Provincial share under the Contract	...	...	...	...	...	...	...	...	3,16,336	1,13,369	—5,134	5,264	...	4,29,835
Central Provinces.														
Niwar Tar Ahmeta Tank	...	1,842	1,145	119	...	...	3,106	131	11,703	5,256	275	...	...	17,365
Boorma	...	...	143	...	...	...	143	...	...	143	...	...	...	143
TOTAL	...	1,842	1,288	119	...	...	3,249	131	11,703	5,399	275	...	...	(*d*) 17,508
Total Provincial	1,28,476	7,98,373	3,21,679	32,583	1,310	—382	12,82,041	53,16,720	2,72,71,206	1,39,78,309	13,78,091	71,568	—148	4,80,15,746
TOTAL IRRIGATION AND NAVIGATION	2,53,687	13,15,783	6,02,058	67,468	1,494	—962	22,39,528	67,95,238	4,43,79,016	2,12,71,178	17,80,005	95,283	—298	7,43,20,422
AGRICULTURAL.														
Provincial.														
United Provinces of Agra and Oudh.														
Bara Muafi	...	977	891	5	...	...	1,873	...	977	891	5	...	...	1,873
Nangarpur Tank	...	...	...	...	...	...	...	...	...	49	...	...	...	49
Tanks in Banda District	...	...	22	...	...	...	22	...	...	37	...	60	...	97
TOTAL	...	977	913	5	...	...	1,895	...	977	977	5	60	...	2,019
Burma.														
Irrawaddy Embankment	1,440	1,20,278	38,016	7,583	...	—11,516	1,55,801	13,08,566	43,14,683	12,44,017	1,88,169	14	20,028	70,75,477
Thongwa Island Embankment	...	10,067	3,144	627	...	—952	12,886	30,866	2,98,456	73,167	10,637	1	2,301	4,15,428
Yamve Stream Embankment	...	12,117	5,416	1,593	...	...	19,126	...	17,684	8,122	1,545	...	...	27,351
TOTAL	1,440	1,42,462	46,576	9,803	...	—12,468	1,87,813	13,39,432	46,30,823	13,25,306	2,00,351	15	22,329	75,18,256
Total Agricultural	1,440	1,43,439	47,489	9,808	...	—12,468	1,89,708	13,39,432	46,31,800	13,26,283	2,00,356	75	23,329	75,20,275
GRAND TOTAL	2,55,127	14,59,222	6,49,547	77,276	1,494	—13,430	24,29,236	81,34,670	4,90,10,816	2,25,97,461	19,80,361	95,358	22,031	8,18,40,697
Grand Total converted into £ at R15 £1							£161,949							£5,456,046

(*a*) Kalingaroyen Channel . 5,188
Thadapalle „ . 11,378
Arkenkots „ . 265
16,781

(*b*) *Vide* Account No. 60A, page 162.
(*c*) Includes Rs. 28 outlay by Civil Officers.
(*d*) Excludes Rs. 82,705 on account of the transfer of the accounts of several minor tanks to the sub-head "Works for which only Revenue Accounts are kept."
(*e*) Previous outlay increased by Rs. 36,402 owing to readjustment of special tools and plant charges for 1918-19.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1919-20.

Section K.—Other Public Works.

Revenue, £369,934 Expenditure, £7,132,083

Major Head.	No. of Account.	Details of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Construction of Railways, etc.	64	Expenditure on Railways	198	...	...	6,950
Civil Works	65	Receipts	199	...	369,934	...
	65A	Details of Provincial Fund Receipts included in Account No. 65	201	303,072	...	...
	66	Expenditure	203	...	...	7,125,133
	66A	Ditto by Civil Department Imperial Funds	204	28,631	...	...
	66B	Details of Provincial Fund Expenditure included in Account No. 66	205	6,007,418	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	66C	New Buildings	207	474,064	...	...
	D	Repairs to Buildings	207	190,300	...	...
	E	New Roads	208	46,762	...	...
	F	Repairs to Roads	208	110,419	...	...
	G	Miscellaneous—New Works	209	5,780	...	...
	H	Miscellaneous—Repairs	209	11,308	...	...
		Provincial Expenditure—				
	I	New Buildings	211	1,662,272	...	...
	J	Repairs to Buildings	211	519,949	...	...
	K	New Roads	212	709,117	...	...
	L	Repairs to Roads	212	973,433	...	...
	M	Miscellaneous—New Works	213	220,700	...	...
	N	Miscellaneous—Repairs	213	58,192	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	O	New Buildings	214	1,241	...	...
	P	Repairs to Buildings	214	2,674	...	...
	Q	New Roads	215	547	...	...
	R	Repairs to Roads	215	1,068	...	...
	S	Miscellaneous—New Works	215	281	...	...
	T	Miscellaneous—Repairs	216	1,381	...	...
		Provincial Expenditure—				
	U	New Buildings	216	5,476	...	...
	V	Repairs to Buildings	216	10,178	...	...
	W	New Roads	217	6,314	...	...
	X	Repairs to Roads	217	11,180	...	...
	Y	Miscellaneous—New Works	218	33,957	...	...
	Z	Miscellaneous—Repairs	218	135,495	...	...
		Total			369,934	7,132,083

No. 64.—DETAILED ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS charged to PROVINCIAL REVENUES for, and to end of, the Year 1919-20.

PROVINCES AND RAILWAYS.	During the year.	To end of previous year.	To end of the year.	REMARKS.
	Rs.	Rs.	Rs.	
PROVINCIAL.				
Bombay.				
Hyderabad-Shadipalli Section, Jodhpur-Hyderabad	...	18,43,282	18,43,282	
Bengal.				
Kaunia-Dhurla Section, Eastern Bengal	...	9,72,507	9,72,507	
United Provinces of Agra and Oudh.				
Lucknow-Sitapur-Seramau Section, Lucknow-Bareilly	...	35,83,456	35,83,456	
Distillery siding (Izatnagar to Maheshpur Utaria)	76,169	1,01,592	1,77,761	
Assam.				
Jorhat	28,080	10,91,313	11,19,393	
PROVINCIAL	1,04,249	75,92,150	76,96,399	
Total converted into £ at R15=£1 £	6,950	506,143	513,093	

Details of construction expenditure on Lines are exhibited in Account No. 74, pages 274 and 275, in which this expenditure is incorporated and deducted at foot.

No. 65.—ABSTRACT ACCOUNT of RECEIPTS from OTHER PUBLIC WORKS, CIVIL WORKS, from IMPERIAL AND PROVINCIAL FUNDS during the Year 1919-20.

HEADS OF REVENUE.	INDIA, GENERAL.										North-West Frontier Province.	MADRAS.		Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH. †		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES.			Assam.	GRAND TOTAL.
	Director-General, Military Works.	Delhi Province.	Viceregal Estates.	Coorg.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	Total—India, General.		Madras Proper.	Coorg.		Bengal Proper.	Port Blair.	United Provinces Proper.	Rajputana.				Central Provinces and Berar Proper.	Central India.	Hyderabad.		
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	7,186	98,802	1,153	...	...	...	...	18,947	...	1,36,088	31,232	4,110	9,025	25,747	1,05,904	...	27,096	16,440	1,57,376	16,945	27,786	6,599	28,740	1,743	1,006	5,95,837
Sales of buildings	...	...	...	...	...	...	...	...	...	...	...	...	...	47,443	12,462	...	4	...	115	...	...	...	...	...	...	60,024
„ barrack furniture	12	22,259	637	...	...	...	...	1	...	22,909	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22,909
„ tools and plant	...	185	24,543	...	...	...	...	10	...	24,738	45	...	367	4	3	70	...	269	7,963	...	...	...	83	...	...	33,542
„ produce	306	35	1,069	...	...	...	...	...	...	1,410	3,532	3	79	598	204	...	116	109	5,470	5	58	11	474	7	18	12,094
„ old materials	478	2,661	108	...	...	...	...	...	...	3,247	80	476	294	2,319	2,858	428	458	84	1,721	50	5	...	118	2,623	9	14,770
Value of materials received from old buildings.	...	1,264	246	...	...	...	...	...	...	1,510	96	14	439	922	5	...	1,091	545	3,561	...	...	...	374	...	...	8,557
Unclaimed deposits	...	1	8	...	...	...	...	9	...	18	...	...	6	...	1	...	...	29	...	...	...	...	...	...	...	54
Interest on endowments for monuments in Government cemeteries	4,299	177	...	...	...	...	...	5	...	4,481	695	...	20	98	6	...	119	298	...	858	...	...	49	17	...	6,641
Percentage charges on capital cost of electrical, water supply and sanitary installations in residential buildings.	1,160	31,716	...	...	...	...	...	...	...	32,876	...	1,376	...	1,760	5,850	...	384	40	7,859	1,549	1,012	757	1,185	1,490	27	56,165
Ferry Receipts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,687	...	...	11,687
Fines, refunds, and miscellaneous.	1,235	5,283	277	...	...	...	...	2,942	...	9,737	1,286	153	2,006	1,468	9,082	1,150	4,332	5,534	4,868	...	32	...	771	1	2	40,422
TOTAL	14,676	1,62,383	28,041	...	...	...	...	31,914	...	2,37,014	36,966	6,132	12,236	80,359	1,36,375	1,648	33,600	23,348	1,88,933	19,407	28,893	7,367	43,481	5,881	1,062	8,62,702
Receipts by Civil officers from Imperial funds as detailed below.	...	663	...	8	735	123	423	5,574	127	7,653	1,32,572	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,40,225
PROVINCIAL Receipts, as per Account No. 65A, page 201.	...	...	...	...	...	...	...	...	...	...	...	5,22,275	...	8,36,869	7,10,254	...	4,57,151	...	4,95,763	4,08,656	5,73,797	3,50,257	...	...	1,91,065	45,46,087
TOTAL	14,676	1,63,046	28,041	8	735	123	423	37,488	127	2,44,667	1,69,538	5,28,407	12,236	9,17,228	8,46,629	1,648	4,90,751	23,348	6,84,696	4,28,063	6,02,690	3,57,624	43,481	5881	1,92,127	55,49,014
												5,40,643			8,48,277		5,14,099					4,06,986				

The Imperial Civil Works receipts by Civil officers included in the above statement are as under:—

	INDIA, GENERAL.								North-West Frontier Province.	TOTAL
	Delhi Province.	Coorg.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	TOTAL.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	...	...	242	...	...	522	117	881	...	881
Fines, refunds, and miscellaneous	10	8	...	...	...	4,701	10	4,729	15,434	20,163
Ferry Receipts	...	...	...	...	...	...	...	...	1,17,077	1,17,077
Fees on masonry graves	653	...	493	123	423	351	...	2,043	61	2,104
TOTAL	663	8	735	123	423	5,574	127	7,653	1,32,572	1,40,225

Total India converted into £ at R15=£1 . £369,934

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the Year 1919-20.

	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.										
BY PUBLIC WORKS DEPARTMENT.										
Rents of buildings . .	2,20,397	2,73,006	2,52,664	1,43,950	1,32,555	3,23,333	3,44,395	2,34,818	88,599	20,13,777
Sales of buildings . . .	36,588	53,486	30,718	9,233	421	3,275	640	150	131	1,34,642
„ tools and plant .	29,686	15,252	13,200	4,466	8,413	10,693	1,908	29,224	2,563	1,15,405
„ produce . . .	6,088	27,883	11,907	15,968	64,338	3,102	12,609	11,746	703	1,54,344
„ old materials .	28,610	58,860	23,111	9,500	25,701	9,425	4,051	1,390	14,920	1,75,568
Value of materials received from old buildings . . .	4,227	5,458	10,397	4,844	3,707	1,645	4,282	1,797	5,018	41,375
Receipts from self-supporting workshops, . . .	25,855	6,469	...	20,000	...	...	...	...	...	52,324
Tolls on roads . . .	16,261	16,000	...	...	...	...	...	...	...	32,261
Ferry receipts . . .	...	...	...	92,303	...	...	...	37,671	49,821	1,79,795
Unclaimed deposits . .	654	635	354	247	244	306	1,128	707	93	4,368
Collections under Highway Act	...	4,616	...	...	...	...	...	...	...	4,616
Rents from strand bank maidan, etc.	...	...	52,340	...	...	...	...	...	...	52,340
Arboriculture . . .	...	...	...	17,529	...	...	...	...	...	17,529
Interest on endowment for repairs of monuments in Government cemeteries . .	841	2,699	1,089	2,070	1,273	...	477	613	224	9,286
Percentage charges on capital cost of Electrical, Water-Supply and Sanitary installations in residential buildings .	5,315	12,133	18,961	1,909	9,696	9,893	2,323	11,849	1,024	73,103
Fines, refunds and miscellaneous	1,30,838	3,51,817	1,54,141	20,190	34,957	40,835	57,899	13,469	7,997	8,12,143
TOTAL—Carried over .	5,05,360	8,28,374	5,68,882	3,42,209	2,81,305	4,02,507	4,29,712	3,43,434	1,71,093	38,72,876

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the Year 1919-20—*concluded.*

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL—Brought forward	5,05,360	8,28,374	5,68,882	3,42,209	2,81,305	4,02,507	4,29,712	3,43,431	1,71,093	38,72,876
PROVINCIAL.										
BY CIVIL DEPARTMENT.										
Rents of buildings	...	...	...	...	...	3,470	...	...	...	3,470
Sale of old materials	...	...	...	...	21	90	...	...	7	118
„ of produce	...	...	396	15,871	...	29	...	...	...	16,296
Tolls on roads	...	...	...	...	75,200	...	91,461	...	...	1,66,661
Canal and ferry receipts	8,089	...	...	...	74,055	...	47,645	...	11,824	1,41,613
Share of Surplus profits from the Shadara-Saharanpur Light Railway.	...	...	...	73,385	...	...	...	...	...	73,385
Tolls on steamers	...	...	1,31,940	6,400	...	...	...	...	...	1,38,340
Fees on masonry graves	3,776	6,468	1,138	5,352	3,632	1,158	177	504	93	22,298
Contributions	2,995	...	...	...	37,099	...	...	...	...	40,094
Fines, refunds and miscellaneous.	2,055	2,027	7,898	13,934	24,451	1,402	4,802	6,319	8,048	70,936
TOTAL	16,915	8,495	1,41,372	1,14,942	2,14,458	6,149	1,44,085	6,823	19,972	6,73,211
TOTAL PROVINCIAL as per Account No. 65	5,22,275	8,36,869	7,10,254	4,57,151	4,95,763	4,08,656	5,73,797	3,50,257	1,91,065	45,46,087
Total India converted into £ at Rs. 15=£1										**£ 303,072**

No. 66.—ABSTRACT ACCOUNT of EXPENDITURE on OTHER PUBLIC WORKS—CIVIL WORKS

INDIA.	INDIA, GENERAL.													
Civil Works.	Director General, Military Works.	Delhi Province.	Central India.	Gwalior.	Baluchistan.	Viceregal Estates.	Mysore Residency.	Rajputana.	Consulting Architect, Electrical Adviser to Government of India, and other miscellaneous accounts.	Bangalore.	Sikkim and Bhutan.	Coorg.	Ajmer.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings—														
New Works (66C)	2,00,273	4,72,407	...	...	3,39,926	2,60,247	...	...	...	...	...	...	...	12,72,853
Repairs (66D)	1,89,413	5,09,073	...	...	1,64,846	2,16,257	...	...	...	...	...	...	...	10,79,589
Communications—														
New Works (66E)	...	17,761	...	...	2,56,355	...	...	...	...	...	...	...	...	2,74,116
Repairs (66F)	3,520	2,05,509	...	...	1,67,982	...	...	...	...	...	...	...	...	3,77,011
Miscellaneous Public Improvements—														
New Works (66G)	...	45,826	...	...	26,432	...	...	...	...	...	...	...	...	72,258
Repairs (66H)	...	92,343	...	...	32,697	...	...	...	...	...	...	...	...	1,25,040
TOTAL WORKS AND REPAIRS	3,93,206	13,42,919	...	...	9,88,238	4,76,504	...	...	...	...	...	...	...	32,00,867
Establishment	85,091	1,84,054	...	...	2,11,022	37,745	...	...	35,514	...	...	...	...	5 53.426
Tools and Plant	4,901	32,499	...	...	13,730	1,621	...	...	...	...	...	...	...	52,751
Suspense	157	746	...	...	...	10,649	...	...	...	...	...	...	...	11,552
	4,83,355	15,60,218	...	...	12,12,990	5,26,519	...		35,514	...	...	...	...	38,18,596
Deduct—Outlay in England	...	*50*	...	...	...	...	...	...	...	...	...	...	...	*50*
NET INDIA—IMPERIAL CIVIL WORKS	4,83,355	15,60,168	...	...	12,12,990	5,26,519	...		35,514	...				38,18,546
Expenditure by Civil Officers from Imperial Funds as per Account No. 66A, page 204	...	39,362	7,972	2,475	1,44,459	...	2,086	996	2,684	5,020	18,135	1,246	2,992	2,27,427
Provincial Fund Expenditure as per Account No. 66B, page 205	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL INDIA—CIVIL WORKS	4,83,355	15,99,530	7,972	2,475	13,57,449	5,26,519	2,086	996	38,193	5,020	18,135	1,246	2,992	40,45,973

Add—CHARGES IN ENGLAND:

Furlough Allowances of Military Officers in the Public Works Department	
Absentee Allowances of Civil Officers in the Public Works Department	
Passage, etc., of Officers on appointment to the Public Works Department, etc.	
Payment to the Engineering Standards Committee	
Allowances and expenses of Officers on special duty, etc.	
Stores for India	

CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES:
Provincial Expenditure as per Account No. 64, page 198

AFS

	Imperial.	Provincial.	TOTAL INDIA.
	Rs.	Rs.	Rs.
Civil Works	1,49,36,618	9,01,11,277	10,50,47,895
Railways	...	1,04,249	1,04,249
To	1,49,36,618	9,02,15,526	10,51,52,144

and RAILWAYS—from IMPERIAL and PROVINCIAL FUNDS, during the Year 1919-20.

North-West Frontier Province.	MADRAS.		Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.
	Madras proper.	Coorg.		Bengal proper.	Port Blair.	United Provinces proper.	Rajputana.				Central Provinces proper.	Central India.	Hyderabad.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,58,885	85,026	22,196	5,23,393	4,14,848	73,814	2,15,848	1,99,021	32,46,971	1,01,376	1,25,580	1,25,284	1,15 460	9,607	20,800	71,10,962
2,32,076	87,644	22,190	1,91,868	5,49,305	49,843	1,12,069	43,676	2,26,318	78,587	50,649	27,980	50,857	33,317	18,531	28,54,499
1,76,986	...	16,145	...	6,336	...	...	33,010	17,345	...	...	...	1,77,486	...	...	7,01,424
7,37,988	...	1,22,342	...	39,187	...	...	1,77,226	1,641	...	...	...	1,99,730	1,211	...	16,56,286
1,713	...	...	...	...	...	...	12,726	...	...	...	...	...	...	...	86,697
44,512	...	71	...	...	...	...	...	...	...	...	...	...	...	...	1,69,623
17,52,110	1,72,670	1,82,944	7,15,261	10,09,676	1 23,657	3,27,917	4,65,659	34,92,275	1,79,963	1,76,229	1,53,264	5,43,533	44,135	39,331	1,25,79,491
1,73,163	59,129	73,234	1,25,372	1,39,958	31,863	61,336	1,05,587	1,73,733	38,167	58,047	31,572	1,18,315	12,589	10,241	17,65,732
24,880	1,224	7,949	11,688	11,044	4,156	5,385	9,485	21,496	7,084	3,415	3,280	26,961	988	1,208	1,92,994
...	...	—5,295	24,598	32,801	—2,114	—11,575	4,002	55,573	...	...	...	—1,592	—210	...	1,07,800
19,50,153	2,33,023	2,58,832	8,76,919	11,93,479	1,57,562	3,83,063	5,84,733	37,43,077	2,25,214	2,37,691	1,88,116	6,87,277	57,502	50,780	1,46,46,017
...	*Nil*	...	*24,688*	*32,759*	*5,581*	*55,979*	*2,874*	...	...	...	...	*16,887*	*41*	...	*1,38,859*
19,50,153	2,33,023	2,58,832	8,52,231	11,60,720	1,51,981	3,27,084	5,81,859	37,43,077	2,25,214	2,37,691	1,88,116	6,70,390	57,461	50,780	1,45,07,158
1,95,210	...	...	...	5,000	...	...	...	...	...	1,442	381	...	...	...	4,29,469
...	1,11,62,834	...	1,75,94,205	1,12,32,441	...	87,21,748	...	1,02,47,887	1,17,48,825	68,30,963	84,96,850	...	...	40,75,524	9,01,11,277
21,45,363	1,13,95,857	2,58,832	1,84,46,436	1,23,98,161	1,51,981	90,48,832	5,81,859	1,39,90,964	1,19,74,039	70,70,096	86,85,347	6,70,390	57,461	41,26,304	10,50,47,895
	1,16,54,689			1,25,50,142		96,30,691					94,13,198				

Total India converted into £ at Rs. 15 = £1	£	7,003,193
	8,207	
	1,00,483	
	2,560	
	500	
	933	1,12,683
		9,257
		121,940
GRAND TOTAL CIVIL WORKS	£	7,125,133
		1,04,249
Total Construction of Railways, converted into £ at R15=£1		**6,950**

TRACT.

TOTAL INDIA CONVERTED INTO £ AT R15=£1.	England.	GRAND TOTAL.
£	£	£
7,003,193	121,940	7,125,133
6,950	...	6,950
7,010,143	121,940	7,132,083

K.—Other Public Works.

No. 66A.—ABSTRACT of EXPENDITURE on OTHER PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT during the Year 1919-20.

IMPERIAL.	INDIA, GENERAL												N.-W. Frontier Province.	Bengal.	Central Provinces.	Bihar and Orissa.	TOTAL.
	Rajputana.	Ajmer.	Delhi Province.	Gwalior.	Mysore Residency.	Bangalore.	Baluchistan.	Central India.	Coorg.	Sikkim and Bhutan.	Miscellaneous Accounts.	TOTAL.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL WORKS.																	
Civil Buildings—																	
New Works (66O)	...	...	...	...	...	...	17,608	...	...	...	...	17,608	1,002	...	...	...	18,610
Repairs (66P)	996	...	...	...	2,086	...	22,823	...	...	9,748	...	35,653	4,464	...	...	...	40,117
Communications—																	
New Works (66Q)	...	...	...	...	...	...	7,191	...	...	...	...	7,191	1,020	...	...	...	8,211
Repairs (66R)	...	...	...	...	...	5,020	6,446	...	...	3,089	...	14,555	1,460	...	...	...	16,015
Miscellaneous Public Improvements—																	
New Works (66S)	...	...	...	...	...	...	4,211	...	...	...	...	4,211	...	...	...	...	4,211
Repairs (66T)	...	...	...	...	...	...	15,708	...	...	...	...	15,708	...	5,000	...	...	20,708
TOTAL WORKS AND REPAIRS	996	...	...	...	2,086	5,020	73,987	...	...	12,837	...	94,926	7,946	5,000	...	...	1,07,872
Establishment	...	292	1,404	...	...	...	69,268	...	1,246	4,801	...	77,011	30,801	...	...	...	1,07,812
Tools and Plant	...	2,700	...	...	...	...	1,204	...	...	758	2,684	7,346	...	...	...	...	7,346
Contributions	...	...	37,958	2,475	...	...	...	7,972	...	...	...	48,405	1,56,250	...	...	...	2,04,655
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	213	...	381	1,442	2,036
Suspense	...	...	...	...	...	...	...	...	...	—261	...	—261	...	...	...	...	—261
TOTAL IMPERIAL.	996	2,992	39,362	2,475	2,086	5,020	1,44,459	7,972	1,246	18,135	2,684	2,27,427	1,95,210	5,000	381	1,442	4,29,460

Total India converted into £ at R15 = £1 £ 28,631

No. 66B.—ABSTRACT ACCOUNT of PROVINCIAL EXPENDITURE under CIVIL WORKS for the Year 1919-20.

PROVINCIAL.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BY PUBLIC WORKS DEPARTMENT.										
Civil Buildings—										
New Works (66I) .	37,69,680	53,08,461	44,13,557	27,66,809	22,12,241	15,89,205	23,12,404	18,78,682	6,83,041	2,49,34,080
Repairs (66J) . .	10,28,954	11,81,489	19,64,634	6,75,514	5,75,762	10,56,258	6,24,418	4,38,729	2,53,472	77,99,230
Communications—										
New Works (66K) .	1,62,757	22,92,946	2,64,427	6,90,922	26,37,108	22,60,326	3,58,256	17,27,993	2,42,015	1,06,36,750
Repairs (66L) . .	4,27,806	17,10,687	15,69,235	21,85,816	19,83,227	28,68,008	6,11,766	17,52,569	14,92,377	1,46,01,491
Miscellaneous Public Improvements—										
New Works (66M) .	30,207	19,10,873	4,46,449	79,068	1,15,918	2,92,543	3,83,947	37,723	13,782	33,10,510
Repairs (66N) . .	49,350	1,98,966	1,38,410	1,40,765	54,128	2,54,734	21,749	5,866	8,912	8,72,880
TOTAL WORKS AND REPAIRS	54,68,754	1,26,03,422	87,96,712	65,38,894	75,78,384	83,21,074	43,12,540	58,41,562	26,93,599	6,21,54,941
Establishment . .	16,08,919	21,72,189	12,71,548	12,23,078	10,75,260	18,01,329	12,32,860	11,64,917	7,01,325	1,22,51,425
Tools and Plant .	52,073	3,96,032	1,07,296	1,07,382	1,90,400	3,59,316	1,07,074	1,27,332	82,756	15,29,661
Suspense . . .	6,00,445	78,761	—1,23,057	1,24,030	1,75,076	4,47,796	—1,83,989	4,61,787	1,41,900	17,22,749
TOTAL .	77,30,191	1,52,50,404	1,00,52,499	79,93,384	90,19,120	1,09,29,515	54,68,485	75,95,598	36,19,580	7,76,58,776
BY CIVIL DEPARTMENT.										
Civil Buildings—										
New Works (66U) .	23,399	...	3,160	5,657	917	46,766	...	...	2,240	82,139
Repairs (66V) . .	27,524	...	800	13,150	1,10,425	764	...	...	...	1,52,663
Communications—										
New Works (66W) .	19,874	...	650	8,758	43,298	7,050	15,000	...	74	94,704
Repairs (66X) . .	53,561	...	48,419	5,037	2,024	...	30,182	...	28,483	1,67,706
Miscellaneous Public Improvements—										
New Works (66Y) .	64,103	...	11,186	5,248	3,297	141	3,13,495	...	1,11,878	5,09,348
Repairs (66Z) . .	13,517	589	9,32,886	36,088	...	...	10,03,801	42	45,505	20,32,428
TOTAL WORKS AND REPAIRS	2,01,978	589	9,97,101	73,938	1,59,961	54,721	13,62,478	42	1,88,180	30,38,988
Establishment . .	8,831	340	25,275	51,575	77,713	23,897	...	144	...	1,87,775
Tools and Plant .	2,789	...	...	...	...	...	...	...	...	2,789
Contributions . .	32,16,183	...	1,52,000	...	9,87,199	7,40,692	...	9,00,655	2,67,477	62,64,206
Miscellaneous . .	2,862	23,42,872	5,566	6,02,851	3,894	...	...	411	287	29,58,743
TOTAL .	34,32,643	23,43,801	11,79,942	7,28,364	12,28,767	8,19,310	13,62,478	9,01,252	4,55,944	1,24,52,501
TOTAL PROVINCIAL AS PER ABSTRACT ACCOUNT No. 66	1,11,62,834	1,75,94,205	1,12,32,441	87,21,748	1,02,47,887	1,17,48,825	68,30,963	84,96,850	40,75,524	9,01,11,277
								Total India converted into £ at ₹15=£1	£	6,007,418

No. 66C.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRA: Administration.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Agricultural.	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General, Military Works.	...	...	...	...	...	13,265	43,834	...	...	...	239	...	...	...	1
Delhi Province	...	...	...	...	...	1,409	20,856	...	...	56,375	153	4,807	...	...	2
Baluchistan	...	...	...	...	...	1,109	188	...	...	...	3,277	5,020	...	...	3
Viceregal Estates	...	...	...	...	...	...	...	...	2,60,247	...	...	...	...	...	4
N.-W. Frontier Province.	...	...	...	...	...	15,996	818	65,093	...	...	...	..	...	...	5
Madras Proper	...	11,248	...	...	...	63,713	2,804	...	...	...	5,525	...	...	...	6
Coorg	...	...	...	...	...	274	72	...	...	...	...	191	709	...	7
Bombay	...	2,03,184	1,09,723	954	1,928	1,39,428	24,740	...	...	...	1,464	...	...	...	8
Bengal Proper	...	1,968	2,373	236	34,736	1,33,115	1,22,490	...	...	2,222	14,492	36,334	...	...	9
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
U. P. of Agra and Oudh Proper.	...	...	...	9,773	...	16,814	9,615	...	...	...	...	...	...	...	11
Rajputana	275	489	298	...	...	18,675	20,324	...	...	...	135	7,436	944	...	12
Punjab	...	...	...	...	...	1,43,436	2,78,514	...	...	18,013	...	...	...	...	13
Burma	...	3,747	...	...	...	56,305	32,264	...	...	...	1,227	...	...	...	14
Bihar and Orissa	...	4,420	...	...	...	28,786	2,259	...	...	...	...	...	...	39,208	15
Central Provinces and Berar Proper.	...	...	...	...	...	29,824	42,056	...	...	...	51,706	...	...	...	16
Central India	...	...	...	1,030	...	10,778	551	...	...	...	...	61	394	...	17
Hyderabad	...	...	...	...	...	...	580	...	...	...	...	...	...	...	18
Assam	...	...	...	...	...	5,986	1,433	682	...	...	...	...	...	...	19
TOTAL	275	2,25,056	1,12,394	11,993	36,664	6,78,913	6,03,398	65,775	2,60,247	76,610	78,218	53,849	2,047	39,208	

No. 66D.—CLASSIFIED ABSTRACT of EXPENDITURE

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRA: Administration.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Agricultural.	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General, Military Works.	...	...	...	...	...	494	6,229	...	...	...	...	...	...	...	1
Delhi Province	...	...	...	...	...	5,437	4,535	..	...	49,440	429	375	...	...	2
Baluchistan	...	...	...	...	...	7,251	2,807	...	...	...	...	9,551	...	...	3
Viceregal Estates	...	...	...	...	...	...	...	...	2,16,257	...	...	...	...	...	4
N.-W. Frontier Province.	...	...	...	...	...	2,542	1,813	1,01,416	...	...	...	...	...	...	5
Madras Proper	...	8,843	172	...	...	24,492	8,078	...	...	...	21,411	...	...	...	6
Coorg	115	...	...	...	...	342	73	...	...	...	...	1,429	455	91	7
Bombay	...	17,710	60,537	81	6,958	39,391	24,464	...	...	...	1,569	...	...	...	8
Bengal Proper	...	23,615	73,142	17,792	58,495	56,096	40,040	...	3,380	38,085	25,204	704	...	...	9
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
U. P. of Agra and Oudh Proper.	...	...	580	31,011	...	26,152	6,827	...	...	...	4,430	...	...	...	11
Rajputana	16	19	...	27	...	1,777	1,417	...	...	...	...	1,935	25	...	12
Punjab	...	...	...	...	...	28,183	8,184	...	...	28,859	...	...	...	...	13
Burma	...	9,993	...	...	...	20,787	23,275	...	...	...	8,439	...	...	...	14
Bihar and Orissa	...	413	...	830	...	17,215	6,094	...	...	...	...	...	...	8,863	15
Central Provinces and Berar Proper.	...	...	...	...	...	13,102	3,924	...	...	...	3,543	...	...	...	16
Central India	24	...	...	331	...	3,000	545	...	...	...	...	386	624	...	17
Hyderabad	...	...	...	...	...	816	784	...	...	...	...	...	...	...	18
Assam	...	...	...	...	...	9,581	4,470	1,172	...	...	...	...	...	...	19
TOTAL	155	60,593	1,34,431	50,072	65,453	2,56,658	1,43,559	1,02,588	2,19,637	1,16,384	65,025	14,380	1,104	8,954	

IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

TION. Item No.	Residences for Local Governments and Secretariat Offices.	Political Agencies.	Miscellaneous.	Stamps and Stationery.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitary.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	14,496	...	...	...	...	4,247	30,608	5,071	...	53,078	8,961	26,474	2,00,273	...	2,00,273
2	4,172	...	2,00,004	...	81,916	19,108	..	2,345	12,428	42,446	7,654	34,669	4,88,342	15,935	4,72,407
3	37,834	83,449	1,817	...	..	51,468	1,192	...	39,968	36,227	54,543	23,834	3,39,926	...	3,39,926
4	...	...	...	...	...	...	...	...	...	..	...	...	2,60,247	...	2,60,247
5	...	...	...	...	23,406	28,354	8	27,439	1,36,437	...	8,207	2,43,127	5,58,885	...	5,58,885
6	...	...	...	...	...	...	2,242	...	...	...	...	353	85,885	*859*	85,026
7	...	...	992	...	4,428	1,467	103	493	5,050	4,382	2,667	1,364	22,192	*—4*	22,196
8	...	11,192	21	...	...	...	18,731	...	...	...	...	13,521	5,24,886	*1,493*	5,23,393
9	...	...	...	3,287	21,082	...	16,075	...	...	...	...	27,123	4,15,533	*685*	4,14,848
10	...	...	...	...	...	...	...	...	74,301	...	...	...	74,301	*487*	73,814
11	...	...	32,496	...	1,39,150	...	8,000	...	...	...	...	...	2,15,848	...	2,15,848
12	4,535	918	9,285	...	1,494	1,01,765	1,642	1,070	22,863	6,847	3,593	4,576	2,07,167	*8,146*	1,99,021
13	...	...	...	...	...	...	4,140	...	...	...	4,562	27,99,191	32,47,856	*885*	32,46,971
14	...	...	...	...	...	...	3,230	...	...	...	...	4,603	1,01,376	...	1,01,376
15	...	2,694	...	...	7,704	...	112	...	...	...	...	40,397	1,25,580	...	1,25,580
16	...	...	...	...	104	...	—18	...	...	...	...	1,612	1,25,284	...	1,25,284
17	12,922	14,075	...	...	30,000	155	268	...	1,460	23,676	2,452	17,710	1,15,532	*72*	1,15,460
18	1,719	...	...	...	...	...	1,598	...	1,552	4,158	...	...	9,607	...	9,607
19	...	...	...	...	—2	...	12,257	...	...	...	...	444	20,800	...	20,800
	75,678	1,12,328	2,41,615	3,287	3,19,282	2,06,564	1,00,188	36,418	2,94,059	1,70,814	92,642	32,38,998	71,39,520	28,558	71,10,962

Total India converted into £ at R15=£1 . £ 474,064

from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

TION. Item No.	Residences for Local Governments and Secretariat Offices.	Political Agencies.	Stamp and Stationery Office.	Miscellaneous.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitary.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	15,781	...	...	...	...	...	1,32,914	556	...	1,229	5,151	27,059	1,89,413	...	1,89,413
2	807	...	...	3,30,349	50,536	2,196	9,776	6,531	6,022	9,645	4,247	30,879	5,11,204	2,131	5,09,073
3	13,093	5,785	...	85,363	...	772	957	...	649	26,802	5,077	6,739	1,64,846	...	1,64,846
4	...	...	...	...	...	...	...	...	...	...	...	...	2,16,257	...	2,16,257
5	...	...	...	...	452	3,246	7,452	14,692	5,701	...	1,835	92,927	2,32,076	...	2,32,076
6	...	...	...	...	...	...	20,446	...	...	...	...	4,226	87,668	*24*	87,644
7	...	...	...	1,409	1,450	2,792	896	314	273	2,363	1,971	8,217	22,190	...	22,190
8	...	17,733	...	1,014	...	133	18,480	...	...	...	...	3,986	1,92,056	*188*	1,91,868
9	...	1,556	27,877	...	47,192	...	36,848	...	...	...	...	99,279	5,49,305	...	5,49,305
10	...	...	...	...	...	...	...	...	49,861	...	...	...	49,861	*18*	49,843
11	...	...	...	593	25,838	...	13,510	...	...	...	...	3,128	1,12,069	...	1,12,069
12	7,675	1,647	...	71	2,427	4,829	3,794	2,116	2,505	4,836	1,225	7,701	44,042	*366*	43,676
13	...	...	...	...	...	...	15,928	...	...	...	731	1,44,433	2,26,318	...	2,26,318
14	...	...	...	...	...	...	13,536	...	...	...	...	2,557	78,587	...	78,587
15	...	6,174	...	...	114	...	3,626	...	...	...	...	7,320	50,649	...	50,649
16	...	...	...	...	218	...	6,894	...	...	...	...	299	27,980	...	27,980
17	12,538	5,552	...	...	...	84	1,031	162	2,996	10,696	1,966	13,369	53,304	*2,447*	50,857
18	27,888	...	...	...	..	...	...	...	1,600	2,230	633	...	33,951	*634*	33,317
19	...	...	...	...	541	...	2,767	...	...	..	...	...	18,531	...	18,531
	77,782	38,447	27,877	4,18,799	1,28,768	14,052	2,88,855	24,371	69,607	57,801	22,836	4,52,119	28,60,307	5,808	28,54,499

Total India converted into £ at R15=£1 . £ 190,300

K.—Other Public Works.

No. 66E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Delhi Province	29,669	...	...	...	1,712	...	...	...	...	...	1,697	931	34,009	*16,248*	17,761
Baluchistan	84,412	77,527	...	74,975	...	...	...	...	...	7,543	...	11,898	2,56,355	...	2,56,355
North-West Frontier Province	1,571	1,52,812	...	5,434	...	...	...	...	8,086	1,522	...	7,561	1,76,986	...	1,76,986
Coorg	14,663	...	...	1,482	...	...	...	...	...	...	...	...	16,145	...	16,145
Bengal	...	...	6,336	...	...	...	...	...	...	...	...	...	6,336	...	6,336
Rajputana	22,045	3,405	...	...	...	...	...	...	...	6,305	1,309	...	33,064	*54*	33,010
Punjab	17,345	...	...	...	...	...	...	...	...	...	...	...	17,345	...	17,345
Central India	12,389	1,56,454	...	...	5,700	...	...	...	...	3,282	3,161	...	1,80,986	*3,500*	1,77,486
TOTAL	1,82,094	3,90,198	6,336	81,891	7,412	...	...	...	8,086	18,652	6,167	20,390	7,21,226	*19,802*	7,01,424
													Total India converted into £ at Rs. 15=£1		£ 46,762

No. 66F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	3,520	...	...	...	...	...	...	...	...	...	...	...	3,520	...	3,520
Delhi Province	2,61,609	...	...	...	...	...	...	...	...	65	19,382	3,876	2,84,932	*79,423*	2,05,509
Baluchistan	...	93,370	...	56,511	...	...	...	...	...	16,569	1,532	...	1,67,982	...	1,67,982
North-West Frontier Province	1,34,807	1,43,365	1,11,412	79,434	...	...	...	...	1,64,419	22,614	62,125	19,762	7,37,938	...	7,37,938
Coorg	1,21,252	...	...	303	...	...	...	...	...	...	...	851	1,22,406	*64*	1,22,342
Bengal	...	...	32,930	...	...	...	...	...	...	6,257	...	...	39,187	...	39,187
Rajputana	97,113	68,148	...	9,370	...	...	...	466	486	1,622	1,031	...	1,78,236	*1,010*	1,77,226
Punjab	1,641	...	...	...	...	...	...	...	...	...	...	...	1,641	...	1,641
Central India	1,38,160	60,608	...	...	...	...	...	...	521	3,603	1,528	...	2,04,420	*4,690*	1,99,730
Hyderabad	...	...	1,211	...	...	...	...	...	...	...	...	...	1,211	...	1,211
TOTAL	7,58,102	3,65,491	1,45,553	1,45,618	...	...	...	466	1,65,426	50,730	85,598	24,489	17,41,473	*85,187*	16,56,286
													Total India converted into £ at Rs. 15=£1		**110,419**

No. 66G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Delhi Province	8,909	...	...	2,030	11,466	49,261	...	...	...	59,427	1,31,093	*85,267*	45,826
Baluchistan	...	...	...	...	10,197	16,235	...	...	...	...	26,432	...	26,432
North-West Frontier Province	...	...	...	...	497	...	...	...	...	1,216	1,713	...	1,713
Coorg	7,928	...	...	...	...	...	...	...	...	21	7,949	*7,949*	...
Rajputana	...	...	...	...	1,329	...	...	..	...	12,425	13,754	*1,028*	12,726
Central India	..	...	...	...	2,056	...	...	...	...	..	2,056	*2,056*	...
TOTAL	16,837	...	...	2,030	25,545	65,496	...	...	...	73,089	1,82,997	*96,300*	86,697
											Total India converted into £ at R15=£1		£.	**5,780**

No. 66H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Delhi Province	2,147	379	656	36,442	61,060	30,007	...	...	...	22,404	1,53,595	*61,252*	92,343
Baluchistan	...	...	...	...	32,218	273	...	...	...	206	32,697	...	32,697
North-West Frontier Province	..	...	4,916	...	28,951	...	...	...	...	10,645	44,512	...	44,512
Coorg	...	...	...	...	..	...	...	...	...	71	71	...	71
Rajputana	...	...	...	...	25,074	...	...	...	...	868	25,942	*25,942*	...
Hyderabad	...	...	...	...	7,343	...	...	...	...	...	7,343	*7,343*	...
TOTAL	2,147	879	5,572	36,442	1,54,646	30,280	...	...	...	34,194	2,64,160	*94,537*	1,69,623
											Total India converted into £ at Rs. 15=£1	£.	**11,308**

No. 66I.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Opium.	Forests.	Customs.	Post Offices.	Telegraph.	ADMINISTRATION. Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Office.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Offices.	Agricultural.	Miscellaneous.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . .	...	25,866	...	...	...	...	1,28,319	23,040	2,94,493	254	8,861	2,418	1,88,648	73,849
Bombay . .	...	56,999	...	...	...	808	4,86,550	2,02,031	2,07,508	...	8,534	...	25,549	217
Bengal . . .	...	...	...	...	...	...	2,75,136	33,508	76,036	...	26	...	1,69,729	...
U. P. of Agra and Oudh	...	9,859	...	...	...	466	1,53,882	4,254	2,26,414	3,360	...	...	62,966	4,30,921
Punjab . . .	...	2,626	...	...	...	...	1,21,338	170	1,00,151	1,142	...	...	1,83,836	2,88,623
Burma . . .	...	25,427	602	...	...	9	72,561	20,258	47,778	...	2,846	...	61,193	88,516
Bihar and Orissa .	...	...	...	...	...	...	1,05,215	3,989	47,699	48,759	...	...	30,153	3,49,171
Central Provinces and Berar . . .	...	3,317	...	...	...	...	25,291	1,00,697	18,898	...	...	...	1,56,018	1,823
Assam . . .	...	646	...	...	...	2,236	13,278	3,870	806	...	—32	...	240	29,064
TOTAL .	...	1,24,740	602	...	...	3,519	13,81,570	3,91,81.	10,19,783	53,515	20,235	2,418	8,78,332	12,62,184

No. 66J.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Forests.	Customs.	Post Offices.	Salt.	Telegraph.	ADMINISTRATION. Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.	Agricultural.	Miscellaneous.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . .	5,704	...	...	...	...	...	75,910	278	2,40,113	6,857	25,059	3,939	4,337	39,842
Bombay . .	7,070	...	...	...	...	1,366	1,89,323	19,506	1,43,203	...	18,311	...	7,452	...
Bengal . .	..	...	...	...	...	...	97,938	8,943	5,11,668	...	237	...	8,166	5,611
U. P. of Agra and Oudh	252	...	...	...	...	...	1,26,712	8,619	94,380	2,463	...	...	7,853	35,708
Punjab . . .	3,369	...	...	...	...	...	71,929	207	60,094	1,743	...	...	33,226	23,663
Burma . . .	12,842	3,779	...	...	...	...	33,913	3,320	1,03,450	...	1,828	...	7,215	30,616
Bihar and Orissa .	123	...	...	...	...	..	86,623	7,424	89,817	4,559	538	...	12,977	64,397
Central Provinces and Berar . .	7,891	...	...	...	...	...	25,984	7,915	41,263	...	...	...	7,706	4,401
Assam . . .	2,471	..	...	...	...	1,291	5,702	3,392	24,559	...	6,067	...	1,957	17,245
TOTAL .	39,722	3,779	...	...	...	2,657	7,14,094	59,604	13,08,547	15,622	52,040	3,939	90,889	2,21,483

PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitation.	Miscellaneous.					Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
							Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37,867	8,18,288	[illegible],032	85,813	5,25,554	..	13,70,479	50,614	106	64	1,43,313	1,06,888	38,89,765	*1,20,085*	37,69,680
93,388	2,84,142	23,853	2,74,342	2,57,440	30,65,683	9,54,781	341	31,202	...	2,46,747	2,40,094	64,60,209	*11,51,748*	53,08,461
3,160	3,57,855	1,388	2,76,222	1,24,585	16,47,636	13,45,896	75,770	...	...	12,113	1,56,337	45,55,397	*1,41,840*	44,13,557
11,52,614	...	8,802	82,453	66,294	,60,891	1,06,340	798	498	...	3,30,448	24,373	28,25,733	*58,924*	27,66,809
24,897	5,92,377	15,978	21,703	1,13,684	2,70,072	1,37,174	...	507	...	89,366	3,11,399	22,75,043	*62,802*	22,12,241
—9,773	57,685	6,480	79,523	52,722	6,42,849	1,96,835	...	13,225	4,459	76,468	1,49,542	15,89,205	...	15,89,205
19,556	7,11,353	1,659	1,62,089	93,748	2,16,324	5,28,139	14,052	1,444	...	38,193	28,628	24,00,171	*87,767*	23,12,404
12,690	9,60,140	4,492	2,43,989	28,270	1,74,784	1,30,326	5,445	1,167	...	54,760	68,350	19,90,457	*1,11,775*	18,78,682
...	1,17,055	2 157	16,592	1 1,181	4,21,288	40,461	167	1.884	...	8,801	13,347	6,83,041	...	6,83,041
13,34,399	38,98,895	69,841	12,42,726	12,73,478	65,99,527	48,10,530	1,47,187	50,033	4,523	10,00,209	10,98,958	2,66,69,021	*17,34,941*	2,49,34,080

Total India converted into £ at R15 - £1 . £ 1,662,272

PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitary.	Miscellaneous.					Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
							Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
47,290	52,982	7,747	45,476	1,58,159	...	1,20,769	10,320	3,022	...	1,11,661	65,357	10,30,822	*1,868*	10,28,954
66,370	1,18,995	17,649	65,225	71,991	1,72,070	1,91,890	53	11,513	...	40,962	47,398	11,90,347	*8,858*	11,81,489
10,871	2,35,033	9,212	2,23,379	1,82,951	2,52,163	2,46,686	10,327	...	...	31,257	1,32,836	19,67,278	*2,644*	19,64,634
43,585	1,11,524	5,892	46,137	5,915	23,692	1,20,819	3,279	2,736	...	40,250	14,645	6,94,461	*18,947*	6,75,514
27,925	91,481	7,394	33,196	42,521	24,538	53,695	...	1,544	...	31,145	69,856	5,77,526	*1,764*	5,75,762
60,953	51,715	7,755	75,490	77,021	2,16,434	2,36,680	...	5,078	3,202	28,083	96,884	10,56,258	...	10,56,258
4,508	61,575	3,644	53,859	38,169	59,315	42,347	2,935	2,930	...	28,325	62,180	6,26,245	*1,827*	6,24,418
4,229	54,643	4,865	88,925	31,157	83,184	21,711	775	1,379	...	37,626	15,555	4,39,209	*480*	4,38,729
2,061	37,070	1,788	34,207	16,881	33,177	24,886	274	1,145	...	37,702	1,597	2,53,472	...	2,53,472
2,67,792	8,15,018	65,946	6.65,894	6,24,765	8,64,573	10,59,483	27,963	35,347	3,202	3,87,011	5,06,308	78,35,618	*36,358*	77,99,230

Total India Converted into £ at R15-£1 . £ 519,949

No. 66K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	1,36,909	71,137	182	...	20,827	...	59	37,665	...	...	...	2,602	2,99,381	*1,36,624*	1,62,757
Bombay	8,58,632	8,55,769	1,84,244	2,42,232	15,541	...	...	36,535	42,943	37,295	3,689	16,318	22,93,198	*252*	22,92,946
Bengal	27,191	...	1,41,791	6,883	...	5,811	...	18,030	...	31,266	6,086	29,133	2,66,191	*1,764*	2,64,427
U. P. of Agra and Oudh	5,23,246	...	2,17,634	51,739	...	...	...	...	11,910	4,186	...	...	8,08,715	*1,17,793*	6,90,922
Punjab	24,02,142	...	2,36,440	387	...	...	...	...	2,304	25,353	...	13,536	26,80,168	*43,060*	26,37,108
Burma	8,21,551	4,502	5,00,2.7	4,00,013	...	17,286	1,57,961	2,82,104	...	60,505	1,930	14,257	22,60,326	...	22,60,326
Bihar and Orissa	2,56,206	3,096	—80	1,08,942	...	...	...	...	...	9,592	41	...	3,77,797	*19,541*	3,58,256
Central Provinces and Berar	1,67,908	11,84,221	40,824	2,44,413	9,909	159	39,588	199	1,593	16,632	48,504	3,808	17,57,758	*29,765*	17,27,993
Assam	57,933	...	86,764	69,461	...	...	...	5,341	9,551	10,063	...	2,902	2,42,015	...	2,42,015
TOTAL	52,81,724	21,18,725	14,06,016	11,24,079	46,277	23,256	1,97,608	3,79,874	68,301	1,94,892	60,250	82,556	1,09,85,549	*3,48,799*	1,06,36,750
													Total India converted into £ at R15=£1 . £		**709,117**

No. 66L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	3,26,108	24,943	37,260	563	...	—1	57,815	...	...	51	...	940	4,47,680	*19,874*	4,27,806
Bombay	7,01,477	7,00,772	9,121	1,83,321	6,052	...	...	7,794	...	13,063	89,036	112	17,10,748	*61*	17,10,687
Bengal	12,36,991	11,361	86,721	1,92,207	...	24,823	...	1,396	...	21,780	615	1,047	15,76,941	*7,706*	15,69,235
U. P. of Agra and Oudh	17,14,646	...	1,71,995	98,386	...	...	...	...	99,869	21,145	81,513	...	21,87,354	*1,538*	21,85,816
Punjab	16,01,850	...	1,58,571	64,203	...	...	...	...	67,613	11,556	69,448	10,008	19,83,249	22	19,83,227
Burma	16,53,613	21,165	7,02,384	2,64,679	...	26,906	94,667	72,623	1,052	29,946	973	...	28,68,008	...	28,68,008
Bihar and Orissa	5,23,428	16,493	14,984	36,984	...	...	...	...	...	6,851	13,026	...	6,11,766	...	6,11,766
Central Provinces and Berar	2,88,290	11,39,972	48,307	1,81,412	2,956	...	20,689	...	17,186	56,390	...	1,153	17,56,355	*3,786*	17,52,569
Assam	6,30,899	11,078	2,22,745	4,74,719	...	...	21,035	72,186	41,044	18,671	...	...	14,92,377	...	14,92,377
TOTAL	86,77,302	19,25,784	14,52,088	14,96,474	9,008	51,728	1,94,207	1,53,999	2,26,764	1,79,453	2,54,411	13,260	1,46,34,478	*32,987*	1,46,01,491
													Total India converted into £ at R15=£1 . £		**973,432**

No. 66M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	7,329	...	...	2,67,334	1,26,064	3,597	...	—897	...	11,844	4,15,271	*3,85,064*	30,207
Bombay	1,86,577	...	50,323	2,62,356	38,731	...	...	...	...	14,82,160	20,20,147	*1,09,274*	19,10,873
Bengal	1,168	...	242	4,02,923	67,665	729	...	...	...	3,59,689	8,32,416	*3,85,967*	4,46,449
U. P. of Agra and Oudh	10,608	...	2,104	1,53,665	2,17,886	...	...	...	...	59,031	4,43,294	*3,64,226*	79,068
Punjab	33,507	34,555	3,162	26,530	44,303	...	...	...	...	46,308	1,88,371	*72,453*	1,15,918
Burma	1,97,685	664	14,334	25,097		5,440	42,126	...	...	7,197	2,92,543	...	2,92,543
Bihar and Orissa	1,428	...	...	3,94,292	98,081	...	6	...	...	34,957	5,28,764	*1,44,817*	3,83,947
Central Provinces and Berar	16,811	...	...	2,66,251	1,788	...	...	...	...	1,745	2,86,595	*2,48,872*	37,723
Assam	3,535	...	...	10,074	...	...	...	...	...	173	13,782	..	13,782
TOTAL	4,58,648	35,219	70,165	18,08,528	5,94,518	9,766	42,132	—897	...	20,03,104	50,21,133	*17,10,673*	33,10,510
Total India converted into £ at R15 = £ 1												**£**	220,700

No. 66N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	45,857	...	231	173	645	...	...	...	...	3,850	50,756	*1,406*	49,350
Bombay	1,328	...	395	1,30,300	1,138	3,033	...	...	...	63,946	2,00,190	*1,224*	1,98,966
Bengal	6,936	...	22,331	357	...	8,532	2,078	...	...	1,00,254	1,40,488	*2,078*	1,38,410
U. P. of Agra and Oudh	1,574	...	...	29,136	56,141	...	...	...	...	89,246	1,76,097	*35,332*	1,40,765
Punjab	276	...	32,612	22,391	...	...	517	...	...	14,207	70,003	*15,875*	54,128
Burma	28,989	...	1,31,701	22,678	2,839	13,520	50,677	...	...	4,330	2,54,734	...	2,54,734
Bihar and Orissa	900	...	...	2,331	290	6,563	2,606	...	...	9,059	21,749	...	21,749
Central Provinces and Berar	...	...	...	1,21,659	2,700	...	...	...	...	341	1,24,700	*1,18,834*	5,866
Assam	200	123	...	5,554	288	..	...	..	...	2,747	8,912	...	8,912
TOTAL	86,060	123	1,87,270	3,34,579	64,041	31,698	55,878	...	...	2,87,980	10,47,629	*1,74,749*	8,72,880
Total India converted into £ at R15=£1												**£**	58,192

No. 66O.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical and Sanitary.	Political Agencies.	Miscellaneous Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General—																										
Baluchistan	6,776	...	...	...	163	...	...	...	1	...	...	1,454	...	...	...	972	3,531	...	7	429	...	315	3,960	17,608	...	17,608
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,002	...	1,002	...	1,002
TOTAL	6,776	...	...	...	163	...	...	...	1	...	...	1,454	...	...	...	972	3,531	...	7	429	...	1,317	3,960	18,610	...	18,610
Total India converted into £ at R15=£1																									£	1,241

No. 66P.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical and Sanitary.	Political Agencies.	Miscellaneous Departments.	Public Works.	Miscellaneous.	TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sikkim and Bhutan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,748	9,748	...	9,748
Baluchistan	1,018	...	...	...	906	...	...	...	...	...	...	140	...	...	...	3,428	921	...	...	1,547	...	...	14,863	22,823	...	22,823
Mysore Residency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,086	2,086	...	2,086
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	996	996	...	996
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,738	726	4,464	...	4,464
TOTAL	1,018	...	...	...	906	...	...	...	...	...	...	140	...	...	...	3,428	921	...	...	1,547	...	3,738	28,419	40,117	...	40,117
Total India converted into £ at R15=£1																									£	2,674

No. 66Q.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	...	...	...	...	7,180	...	...	...	...	11	...	7,191	...	7,191
N.-W. F. Province	796	...	25	...	...	...	...	...	49	...	150	1,020	...	1,020
TOTAL	796	...	25	...	7,180	...	...	...	49	11	150	8,211	...	8,211
Total India converted into £ at R15=£1													**£**	**547**

No. 66R.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sikkim and Bhutan	...	...	...	...	...	...	...	...	...	...	...	3,089	3,089	...	3,089
Baluchistan	...	...	...	...	1,640	...	...	...	1,806	115	...	2,885	6,446	...	6,446
Bangalore	...	...		...	...	...	...	...	...	...	...	5,020	5,020	...	5,020
N.-W. F. Province	109	...	1,351	...	...		...	...	...	...	...	...	1,460	...	1,460
TOTAL	109	...	1,351	...	1,640	...	...	...	1,806	115	...	10,994	16,015	...	16,015
Total India converted into £ at R15=£1														**£**	**1,068**

No. 66S.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	29	...	...	...	928	...	...	...	...	3,254	4,211	...	4,211
TOTAL	29	...	...	...	928	...	...	...	...	3,254	4,211	...	4,211
Total India converted into £ at R15=£1												**£**	**281**

No. 66T.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	52	...	...	...	14,441	...	...	...	...	1,215	15,708	...	15,708
Bengal	...	...	5,000	...	...	...	...	...	...	...	5,000	...	5,000
TOTAL	52	...	5,000	...	14,441	...	...	...	...	1,215	20,708	...	20,708
											Total India converted into £ at R15=£1	**£**	**1,381**

No. 66U.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Miscellaneous Departments.	Public Works.	Miscellaneous.	GRAND TOTAL	*Deduct—Outlay from Contributions.*	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	23,399	...	...	...	...	...	...	...	...	...	23,399	...	23,399
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,160	3,160	...	3,160
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	114	5,543	5,657	...	5,657
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	818	99	917	...	917
Assam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,240	...	...	...	...	...	...	2,240	...	2,240
Burma	...	...	...	...	...	...	...	...	...	...	...	46,766	...	...	...	...	...	...	...	...	...	...	...	46,766	...	46,766
TOTAL	...	...	...	...	...	...	...	...	...	...	...	46,766	...	23,399	...	...	2,240	...	...	...	...	932	8,802	82,139		82,139
																								Total India converted into £ at R15 = £1	**£**	**5,476**

No. 66V.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Miscellaneous Dept.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	1,208	...	...	...	...	...	...	...	...	...	...	...	...	26,316	...	...	...	...	...	...	...	...	...	27,524	...	27,524
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	800	800	...	800
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,150	13,150	...	13,150
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29,205	81,220	1,10,425	...	1,10,425
Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	764	764	...	764
TOTAL	1,208	...	...	...	...	...	...	...	...	...	...	...	...	26,316	...	...	...	...	...	...	...	29,205	95,934	1,52,663	...	1,52,663
																								Total India converted into £ at R15=£1	**£**	**10,178**

No. 66W.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Department on Roads and other Works of Communications.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	600	2,746	155	9,997	...	2,228	313	3,372	263	200	...	...	19,874	...	19,874
Bengal	...	...	...	...	...	...	...	...	650	...	...	...	650	...	650
U. P. of Agra and Oudh	...	7,944	...	100	...	...	...	100	...	614	...	...	8,758	...	8,758
Punjab	700	...	...	...	...	...	...	...	42,598	...	...	...	43,298	...	43,298
Burma	...	...	...	7,050	...	...	...	...	...	...	...	...	7,050	...	7,050
Assam	...	...	...	...	...	...	...	...	74	...	...	...	74	...	74
Bihar and Orissa	...	...	...	...	...	...	15,000	...	...	...	...	...	15,000	...	15,000
Total	1,300	10,690	155	17,147	...	2,228	15,313	3,472	43,585	814	...	...	94,704	...	94,704
Total India converted into £ at R15=£1														£	6,314

No. 66X.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Department on Repairs to Roads and other Works of Communications.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	7,798	1,394	...	22,596	...	2,929	10,122	6,155	104	2,413	...	50	53,561	...	53,561
Bengal	46,874	1,500	...	...	...	...	...	...	45	...	...	...	48,419	...	48,419
U. P. of Agra and Oudh	...	4,882	...	...	...	...	...	155	...	...	...	...	5,037	...	5,037
Punjab	1,666	...	821	...	...	...	...	...	*—463*	...	...	...	2,024	...	2,024
Bihar and Orissa	...	...	...	...	...	...	...	...	26,610	3,572	...	...	30,182	...	30,182
Assam	...	...	...	...	...	...	...	...	1,381	27,102	...	...	28,483		28,483
Total	56,338	7,776	821	22,596	...	2,929	10,122	6,310	27,677	33,087	...	50	1,67,706	...	1,67,706
Total India converted into £ at R15=£1														£	11,180

No. 66Y.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Department on Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	38,123	484	...	652	13,858	100	...	...	...	...	10,920	64,137	34	64,103
Bengal	...	...	...	...	...	...	...	...	...	...	11,186	11,186	...	11,186
United Provinces	...	...	...	...	...	...	...	...	...	...	5,248	5,248	...	5,248
Punjab	3,297	...	...	...	...	...	...	...	...	...	...	3,297	...	3,297
Bihar and Orissa	84,364	...	...	4,000	2,08,795	3,941	...	...	...	...	12,395	3,13,495	...	3,13,495
Assam	10,500	...	...	...	1,00,529	...	...	...	...	...	849	1,11,878	...	1,11,878
Burma	...		...	...	...	...	...	...	...	...	141	141	...	141
Total	1,36,284	484	...	4,652	3,23,182	4,041	...	...	...	...	40,739	5,09,382	34	5,09,348
												Total India converted into £ at R15 = £1	**£**	33,957

No. 66Z.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Department on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	848	200	...	...	5,945	...	...	...	...	...	6,524	13,517	...	13,517
Bombay	...	...	...	...	...	...	...	...	...	...	589	589	...	589
Bengal	...	...	5,000	...	...	...	...	...	...	...	9,27,886	9,32,886	...	9,32,886
United Provinces	...	...	...	...	2,711	...	...	...	...	...	33,377	36,088	...	36,088
Bihar and Orissa	1,094	25,000	4,000	...	40,685	...	...	...	...	...	9,33,022	10,03,801	...	10,03,801
Assam	5,622	...	1,000	3,432	27,951	7,500	...	...	...	...	...	45,505	...	45,505
Central Provinces	...	...	...	...	...	...	...	...	...	42	...	42	...	42
Total	7,564	25,200	10,000	3,432	77,292	7,500	...	...	...	42	19,01,398	20,32,428	...	20,32,428
												Total India converted into £ at R15 = £1	**£**	135,495

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1919-20.

Section L.—Military Receipts and Services.

Revenue £2,701,612. Expenditure £60,686,699.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Army—Effective . .	67A	Abstract Account of Receipts . . .	221	...	2,215,235	
„ „ . .	67B	Ditto ditto of Charges . . .	223	...	...	51,126,374
„ Non-Effective .	67A	Ditto ditto of Receipts . . .	223	...	106,393	...
„ „ . .	67B	Ditto ditto of Charges . . .	223	...	...	4,194,979
Army . . .	67C	Detailed Account of Receipts . . .	233	2,321,628	...	...
„ . . .	67D	Detailed Account of Charges . . .	255	55,321,353	...	...
	70C	Detaliled Account of Charges of North-West Frontier, 1919	262	16,254,095		
Marine . . .	68A	Receipts	256	...	271,488	...
„ . . .	68B	Expenditure	257	...	...	1,372,343
Military Works . .	69	Receipts	258	...	108,496	...
„ . .	70	Expenditure	259	...	...	3,993,003
		Details of Expenditure on—				
„ . .	70A	New Works	260	2,049,653	...	...
„ . .	70B	Repairs	261	597,309	...	...
				Total .	2,701,612	60,686,699

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

No. 67A.—ABSTRACT ACCOUNT of ARMY RECEIPT

Grants.	HEAD OF RECEIPTS.	For details see page	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division.	Secunderabad Division.	No. of items.
	EFFECTIVE SERVICES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
III	Regimental Pay, Allowances and Charges (including Indian Defence Force)	224	—18	...	1,490	5,950	755	...	311	943	20	1
IV	Supply and Transport (including Farms)	224	1,51,603	3,43,325	6,24,637	1,51,605	1,69,189	3,50,533	1,70,403	4,01,338	1,41,402	2
V	Veterinary Services	226	50	...	...	...	...	...	...	...	1	3
VI	Army Clothing Department, Supplies and Services	226	...	...	...	...	...	...	...	...	...	4
VII	Remount Establishments, Supplies and Services	226	...	...	...	...	...	...	...	...	...	5
VIII	Medical Services	228	470	406	5,617	1,247	726	408	847	809	2,568	6
IX	Medical Stores	228	...	...	...	...	...	...	...	...	...	7
X	Ordnance Establishments, Supplies and Services	228	...	...	...	...	...	...	...	...	...	8
XII	Education	230	509	...	30,521	1	...	...	82	...	66	9
XIV	Miscellaneous Services	230	9,535	3,15,606	4,321	30,652	9,15,842	6,251	26,683	652	8,530	10
XIV-A	Indian Munitions Board	230	...	...	...	...	...	...	...	...	...	11
XVI	Conveyance by Road, River and Sea	232	...	..	..	310	7,595	319	...	3,360	294	13
XVII	Conveyance by Rail	232	...	...	...	...	...	...	...	...	...	14
XVIII	Cantonments	232	1,923	—998	—1,401	1,550	708	2,318	4,173	2,858	...	15
	TOTAL EFFECTIVE SERVICES.		1,64,072	6,58,339	6,65,185	1,91,315	10,94,815	3,59,829	2,02,499	4,09,960	1,52,881	16
	NON-EFFECTIVE SERVICES.											
XIX	Rewards for Military Services	232	40	54	52	61	203	19	94	27	15	17
XX	Pensions	232	1,575	3,078	9,040	727	2,401	5,311	8,319	290	214	18
	TOTAL NON-EFFECTIVE SERVICES		1,615	3,132	9,092	788	2,604	5,330	8,413	317	229	19
	TOTAL ARMY RECEIPTS		1,65,687	6,61,471	6,74,277	1,92,103	10,97,419	3,65,159	2,10,912	4,10,277	1,53,110	20

for the Year ended 31st March 1920.

No. of Items.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total India.	Total India converted into £ at R15=£1.	England.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	—100	...	...	...	...	...	...	9,351	623	35	658
2	48,452	4,938	4,857	32,558	25,947	60,65,840	...	86,86,627	579,109	...	579,109
3	...	...	...	...	...	...	...	51	3	...	3
4	...	...	...	...	...	...	24,72,598	24,72,598	164,840	17,358	182,198
5	...	...	...	...	...	6,49,924	—1,65,000	4,84,924	32,328	...	32,328
6	215	...	...	...	...	...	...	13,313	888	...	888
7	...	...	...	...	...	17,16,303	...	17,16,303	114,420	...	114,420
8	...	...	...	...	...	13,04,051	34,06,040	47,10,091	314,006	46	314,052
9	...	...	...	...	...	...	...	31,179	2,079	320	2,399
10	5,042	12,559	3,542	233	32	37,133	59,36,626	73,13,239	487,549	100,950	588,499
11	...	...	...	...	...	...	36,69,528	36,69,528	244,635	...	244,635
13	4,625	...	...	...	...	...	...	16,503	1,100	135,286	136,386
14	...	...	...	...	...	2,82,183	712	2,82,895	18,860	...	18,860
15	870	...	...	...	...	...	...	12,001	800	...	800
16	59,104	17,497	8,399	32,791	25,979	1,00,55,434	1,53,20,504	2,94,19,603	1,961,240	253,995	2,215,235
17	63	13	...	...	...	...	6	647	43	...	43
18	70	...	...	1,894	...	9,56,462	...	9,89,381	65,959	40,391	106,350
19	133	13	...	1,894	...	9,56,462	6	9,90,028	66,002	40,391	106,393
20	59,237	17,510	8,399	34,685	25,979	1,10,11,896	1,53,20,510	3,04,08,631	2,027,242	294,386	2,321,628

No. 67 B.—ABSTRACT ACCOUNT of Army Charges

Grants.	Head of Expenditure.	For details see page	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division.	No. of items.
	Effective Services.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Administration	234	2,80,218	6,55,873	28,52,582	1,09,345	6,09,933	5,53,873	3,89,721	9,20,513	1
2	Military Accounts	234	4,15,529	6,64,255	8,30,001	5,80,674	7,99,042	5,63,625	4,09,296	9,06,330	2
3	Regimental Pay, Allowances and Charges (including Indian Defence Force)	238	87,50,714	75,20,732	72,00,202	70,19,167	83,68,895	72,07,701	62,35,435	50,89,745	3
4	Supply and Transport (including Farms)	240	48,63,287	90,81,725	54,76,201	48,28,334	52,30,839	87,92,178	27,72,508	47,33,403	4
5	Veterinary Services	240	47,316	79,278	1,27,858	63,258	32,192	1,09,122	76,313	43,224	5
6	Army Clothing Department, Supplies and Services	242	...	...	...	...	...	...	...	...	6
7	Remount Establishments, Supplies and Services	242	...	...	...	...	...	...	...	...	7
8	Medical Services	244	11,11,833	14,89,684	24,54,035	18,73,864	16,31,143	14,04,875	14,31,459	16,03,681	8
9	Medical Stores	244	...	...	...	...	...	...	...	...	9
10	Ordnance Establishments, Supplies and Services	246	...	...	...	...	...	...	...	...	10
11	Ecclesiastical	246	11,192	39,125	56,970	66,542	52,890	20,664	54,043	44,381	11
12	Education	248	10,332	1,39,038	3,77,387	22,636	1,20,379	6,09,693	2,45,099	1,58,320	12
13	Compensation for Dearness of Food and Forage	248	1,60,839	2,31,485	1,49,753	4,00,944	90,248	1,13,347	2,72,340	38,365	13
14	Miscellaneous Services	250	63,327	1,36,621	3,15,315	72,977	2,21,708	72,573	42,532	72,432	14
14-A	Indian Munitions Board	250	...	...	...	...	...	...	...	...	14A
15	Hutting	250	...	...	...	—1,297	...	...	...	...	15
16	Conveyance by Road, River and Sea	252	754	88,578	47,494	1,17,110	3,12,598	86,529	24,757	1,57,922	16
17	Conveyance by Rail	252	...	...	...	...	...	...	...	...	17
18	Cantonments	254	1,16,326	69,357	1,96,728	2,23,238	2,16,913	91,534	1,76,107	2,73,265	18
	Total Effective Services		1,58,31,667	2,01,95,751	2,00,84,526	1,53,76,792	1,76,86,780	1,96,25,712	1,21,29,610	1,40,41,681	19
	Non-Effective Services.										
19	Rewards for Military Services	254	8,249	28,294	25,592	2,789	70,292	8,474	5,251	20,786	20
20	Pensions	254	2,97,328	15,69,819	24,70,787	8,14,593	22,71,488	1,13,891	6,38,562	12,66,573	21
	Total Non-Effective Services		3,05,577	15,98,113	24,96,379	8,17,382	23,41,780	1,22,365	6,43,813	12,87,359	22
	Total Effective and Non-Effective Services		1,61,37,244	2,17,93,864	2,25,80,905	1,61,94,174	2,00,28,560	1,97,48,077	1,27,73,423	1,53,29,040	23

for the Year ended 31st March 1920.

No. of items.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total India.	Total India converted into £ at R15 = £1.	England.		Total India and England.
											Stores.	Other charges.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£	£
1	4,03,190	2,95,408	20,357	16,926	31,894	73,058	...	5,68,000	77,80,891	518,726	...	1,687	520,413
2	4,60,136	2,49,615	90	...	...	679	7,71,878	—30,32,078	36,19,070	241,271	...	...	241,271
3	66,78,487	32,16,705	13,08,082	11,38,621	7,88,886	15,44,176	...	13,48,61,600	20,69,29,148	13,795,277	...	1,793,918	15,589,195
4	37,50,611	20,92,782	7,37,189	8,15,063	10,03,363	10,43,623	76,87,043	89,85,867	7,18,94,016	4,792,934	315,322	...	5,108,256
5	47,277	13,698	2,298	...	2,051	9,720	...	—1,00,035	5,53,670	36,911	...	...	36,911
6	...	...	...	...	...	...	...	93,03,832	93,03,832	620,255	110,000	...	730,255
7	...	...	...	...	...	...	60,23,368	16,32,000	76,55,368	510,358	3,200	4,431	517,989
8	18,14,975	4,64,161	61,054	74,542	1,79,040	2,15,102	...	—42,25,920	1,15,83,528	772,235	...	13,092	785,327
9	...	...	...	...	...	...	18,71,759	60,000	19,31,759	128,784	114,912	...	243,696
10	...	...	...	...	...	...	70,70,564	2,84,31,230	3,55,01,794	2,366,786	638,426	2,707	3,007,919
11	41,251	16,223	...	...	...	6,000	...	14,000	4,23,281	28,219	...	...	28,219
12	1,12,808	2,653	...	...	...	394	801	...	17,99,540	119,969	...	1,075	121,044
13	4,75,192	4	39,085	16,039	11,411	5,700	...	33,38,248	53,43,000	356,200	...	...	356,200
14	74,848	12,583	13,170	847	1,083	1,482	6,537	32,10,15,423	32,21,23,458	21,474,897	187,446	38,285	21,700,628
14A	...	...	...	...	...	...	...	38,69,685	38,69,685	257,979	...	...	257,979
15	...	..	...	...	...	...	...	...	—1,297	—86	...	...	—86
16	99,361	4,51,165	...	...	2,367	25,716	...	—3,801	14,10,550	94,037	...	338,703	432,740
17	...	...	...	...	...	...	(a) 2,03,65,048	13,77,135	2,17,42,183	1,449,479	...	...	1,449,479
18	69,432	66,831	15,771	10,795	16,267	30,980	...	—13,192	15,60,352	104,024	...	...	104,024
19	1,40,27,568	68,81,828	21,97,096	20,72,833	20,36,362	29,56,630	4,37,96,998	50,60,81,994	71,50,23,828	47,668,255	(b) 1,369,306	2,193,898	51,231,459
											3,563,204		
20	5,771	4,426	2,263	480	...	1,362	...	75,126	2,59,155	17,277	...	25	17,302
21	22,59,341	1,56,559	96,374	5,782	30,028	2,583	1,52,535	57,71,882	1,79,18,125	1,194,542	...	2,983,135	4,177,677
22	22,65,112	1,60,985	98,637	6,262	30,028	3,945	1,52,535	58,47,008	1,81,77,280	1,211,819	...	2,983,160	4,194,979
23	1,62,92,680	70,42,813	22,95,733	20,79,095	20,66,390	29,60,575	4,39,49,533	51,19,29,002	73,32,01,108	48,880,074	1,369,306	5,177,058	55,426,438
											6,546,364		
TOTAL EFFECTIVE SERVICES AS ABOVE, EXCLUDING UNADJUSTED EXPENDITURE .									71,50,23,828	47,668,255	1,369,306	2,193,898	51,231,459
UNADJUSTED EXPENDITURE									—15,76,279	—105,085	...	...	—105,085
TOTAL EFFECTIVE SERVICES INCLUDING UNADJUSTED EXPENDITURE . . .									71,34,47,549	47,563,170	1,369,306	2,193,898	51,126,374
TOTAL NON-EFFECTIVE SERVICES AS ABOVE									1,81,77,280	1,211,819	...	2,983,160	4,194,979
TOTAL ARMY CHARGES .									73,16,24,829	48,774,989	1,369,306	5,177,058	55,321,353

(a) The expenditure under Grant 17 is shown here in lump sum as it is audited by the Controller of Military Supply Accounts: but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account at pages 252 and 253.

(b) Includes £78,002-9-11 for "Schedule Measure Expenditure."

No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT III.							
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING INDIAN DEFENCE FORCE).							
Under control of General Officers Commanding Divisions and Independent Brigades.							
Discharge Purchase money	...	...	...	...	...	...	...
Miscellaneous	—18	...	1,490	5,950	755	...	311
TOTAL IN INDIA . Rs.	—18	...	1,490	5,950	755	...	311
RECEIPTS UNDER GRANT IV.							
SUPPLY AND TRANSPORT (INCLUDING FARMS).							
Part I.—Under control of Army Headquarters, etc.							
Sale of Dairy produce	...	...	...	...	...	...	...
Miscellaneous Receipts—Dairy Farms	...	...	...	...	...	...	...
TOTAL, PART I	...	...	...	...	...	...	...
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Proceeds of sale of Provisions and Stores	1,00,000	2,30,000	1,51,227	1,00,000	1,20,000	3,40,864	80,000
Do. of sale of Rum	10,473	18,222	...	8	459	6	...
Do. of sale of Transport, Battery or Ambulance cattle	778	38,351	5,995	10,750	7,816	3,093	4,704
Miscellaneous Transport and Ambulance Receipts for hire of cattle, sale of old equipment, etc.	12,630	28,573	6,742	5,708	1,042	2,243	—767
Proceeds of sale of bedding, etc.	13,168	61	2,315	2,420	1,689	3,552	14,190
Recoveries for damaged or deficient equipment, etc.	3,496	115	10,848	5,145	2,539	218	4,033
Value of Stores issued to other Departments	...	...	...	...	17	...	...
Miscellaneous	1,702	1,546	6,376	3,899	6,124	557	29
Receipts in connection with Grass Cultivation	9,356	26,457	4,41,134	23,675	29,503	...	68,214
TOTAL PART II	1,51,603	3,43,325	6,24,637	1,51,605	1,69,189	3,50,533	1,70,403
TOTAL . Rs.	1,51,603	3,43,325	6,24,637	1,51,605	1,69,189	3,50,533	1,70,403

for the Year ended 31st March 1920.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	—135	...	...	...	...	...	...	—135
943	20	35	...	...	...	...	...	...	9,486
943	20	—100	...	...	...	...	...	...	9,351
								Total India converted into £ at Rs. 15 = £1 . £	623
IN ENGLAND—									
National Health Insurance (Receipts in excess of payments) . . . . . £									35
								TOTAL £	658
...	...	...	...	...	...		(a) 55,10,743	...	55,10,743
...	...	...	...	...	...		(b) 5,55,097	...	5,55,097
...	...	...	...	...	...		60,65,840	...	60,65,840
2,63,500	1,25,000	36,475	3,500	4,000	17,361	...	...	...	15,71,927
117	—17	...	41	57	...	...	...	...	29,366
12,913	2,394	241	200	500	891	...	...	...	88,626
2,747	324	1,532	475	173	906	...	...	...	62,328
2,807	1,823	565	7	—9	101	...	...	...	42,639
12,387	1,309	133	249	...	331	...	...	...	40,803
...	...	...	...	...	50	...	...	...	67
20,197	551	9,506	273	121	2,866	25,947	...	...	79,694
86,670	10,018	...	193	15	10,052	...	...	...	7,05,287
4,01,338	1,41,402	48,452	4,938	4,857	32,558	25,947	...	...	26,20,787
4,01,338	1,41,402	48,452	4,938	4,857	32,558	25,947	60,65,840	...	86,86,627
								Total India converted into £ at Rs. 15 = £1 . £	579,109

(a) Peshawar Division . 4,13,254 | Quetta Division . 4,17,109
Rawal Pindi ,, . 6,07,580 | Mhow ,, . 11,14,000
Lahore ,, . 6,76,920 | Poona ,, . 15,36,563
Meerut ,, . 72,276 | Secunderabad ,, . 3,23,907
Lucknow ,, . 2,86,690 | Aden Brigade ,, . 61,544

(b) Peshawar Division . 34,649 | Quetta Division . 33,677
Rawal Pindi ,, . 1,54,133 | Mhow ,, . 47,704
Lahore ,, . 1,86,909 | Poona ,, . 43,649
Meerut ,, . 4,027 | Secunderabad ,, . 19,431
Lucknow ,, . 13,610 | Aden Brigade ,, . 7,308

No. 67C.—Detailed Account of Army Receipts

Heads of Receipts.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT V.							
VETERINARY SERVICES.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Miscellaneous	50	...	...	...	...	...	...
RECEIPTS UNDER GRANT VI.							
ARMY CLOTHING DEPARTMENT, SUPPLIES AND SERVICES.							
Under Control of the Quartermaster General in India.							
Proceeds of sale of clothing and necessaries .	..	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
TOTAL IN INDIA . Rs.	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT VII.							
REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.							
Under Control of Army Headquarters, etc.							
Proceeds of sale of cattle and remounts .	...	...	...	...	..	...	...
Proceeds of sale of regimental cast horses .	...	...	...	...	...	...	...
Proceeds of sale and hire of chargers selected by officers	...	...	...	...	...	...	...
Rent of lands	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
TOTAL . Rs.	...	...	...	...	...	...	...

for the Year ended 31st March 1920—*continued*.

Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1	...	...	...	...	...	...	...	51
								Total India converted into £ at Rs. 15=£ 1 . £	3
...	...	...	...	...	...	...	...	24,41,093	24,41,093
...	...	...	...	...	...	...	...	31,505	31,505
...	...	...	...	...	...	...	...	24,72,598	24,72,598
								Total India converted into £ at Rs. 15=£ 1 . £	164,840
IN ENGLAND— Proceeds of sales of unserviceable Military Stores, &c., Clothing and Necessaries . . . . . £									17,358
								TOTAL . £	182,198
...	...	...	...	...	...	...	2,35,684	—76,000	1,59,684
...	...	...	...	...	...	...	1,81,308	—67,000	1,14,308
...	...	...	...	...	...	...	1,94,641	—22,000	1,72,641
...	...	...	...	...	...	...	410	...	410
...	...	...	...	...	...	...	37,881	...	37,881
...	...	...	...	...	...	...	6,49,924	—1,65,000	4,84,924
								Total India converted into £ at Rs. 15=£ 1 . £	32,32

No. 67C.—Detailed Account of Army Receipts

Heads of Receipts.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT VIII.							
Medical Services.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Stoppages from officers and men in hospitals .	120	259	600	295	633	209	195
Miscellaneous	350	147	5,017	952	43	199	652
Total . Rs.	470	406	5,617	1,247	726	408	847
RECEIPTS UNDER GRANT IX.							
Medical Stores.							
Under Control of Army Headquarters, etc.							
Proceeds of sale of Medical Stores . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments .							
Miscellaneous	...	...	...	...	...	...	...
Total . Rs.	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT X.							
Ordnance Establishments, Supplies and Services.							
Under Control of Army Headquarters, etc.							
Arsenals and Depôts—							
Proceeds of sale of Ordnance Stores and Camp Equipage . . .	...	...	...	..	...	....	...
Value of Stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Factories—							
Proceeds of sale of Ordnance Stores . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous	..	...	...	...	...	...	...
Total . Rs.	...	...	...	...	...	...	...

for the Year ended 31st March 1920—*continued.*

Poona Division.	Secundera-bad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
606	317	222	...	...	...	...	...	...	3,506
203	2,251	—7	...	...	...	...	...	...	9,807
809	2,568	215	...	...	...	...	...	...	13,313
							Total India converted into £ at Rs. 15=£1	. £	888
...	...	...	...	...	...	...	1,77,728	...	1,77,728
...	...	...	...	...	...	...	14,87,909	...	14,87,909
...	...	...	...	...	...	...	50,666	...	50,666
...	...	...	...	...	...	...	17,16,303	...	17,16,303
							Total India converted into £ at Rs. 15=£1	. £	114,420
...	...	...	...	...	...	...	13,91,451	...	13,91,451
...	...	...	...	...	...	...	—1,87,730	...	—1,87,730
...	...	...	...	...	...	...	1,00,330	...	1,00,330
...	...	...	...	...	...	...	...	20,78,735	20,78,735
...	...	...	...	...	...	...	...	12,65,476	12,65,476
...	...	...	...	...	...	...	...	61,829	61,829
...	...	...	...	...	...	...	13,04,051	34,06,040	47,10,091
							Total India converted into £ at Rs. 15=£1	. £	314,006
IN ENGLAND:									
Proceeds of sales of unserviceable Military stores, etc.—Ordnance and Miscellaneous								£	46
							TOTAL . .		314,052

No. 67C.—Detailed Account of Army Receipt

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XII. EDUCATION. *Under Control of Army Headquarters, etc.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts from Schools, etc.	...	...	30,495	1	...	...	82
Miscellaneous	509	...	26	...	...	...	...
TOTAL . Rs.	509	...	30,521	1	...	...	82
RECEIPTS UNDER GRANT XIV. MISCELLANEOUS SERVICES. *Part I.—Under Control of Army Headquarters, etc.*							
Fines and forfeitures of contractors and others	...	...	...	..	...	...	...
Miscellaneous	—7	—11	12	—5	—13	—8	—10
Receipts in India (*i.e.*, advances by Army paymasters in the Colonies) on account of the Capitation Rate payable by the Imperial Government in respect of Indian Infantry Regiments lent for service in the Colonies	...	2,75,216	...	...	8,52,320	..	...
Special Services—							
Tibet Mission	...	...	...	...	39,161	...	...
War—1914—Creditable to Indian Government—							
Port Defences	...	...	...	...	...	...	...
Censors	...	...	...	...	...	...	...
Other measures of internal defence	...	...	...	...	...	...	...
Coastal Patrol Service	...	...	...	...	...	...	...
Aden operations	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
North-West Frontier, 1916	...	...	...	...	...	...	...
„ „ „ 1919	...	...	...	...	...	...	...
Total Part I . Rs.	—7	2,75,205	12	—5	8,91,468	—8	—10
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades							
Fines and forfeitures of contractors and others	3,444	12,424	3,966	6,322	305	4,523	888
Miscellaneous	6,098	27,977	343	24,335	24,069	1,736	25,805
Total Part II Rs.	9,542	40,401	4,309	30,657	24,374	6,259	26,693
TOTAL . Rs.	9,535	3,15,606	4,321	30,652	9,15,842	6,251	26,683
RECEIPTS UNDER GRANT XIV-A. INDIAN MUNITIONS BOARD. *Under Control of the Indian Munitions Board.*							
Departmental Charges.							
Departmental charges on stores supplied to Imperial Government	...	...	...	...	...	...	...
Departmental charges on stores supplied to Civil and other Departments	...	...	...	...	...	...	...
Departmental charges on stores supplied to Military and Marine Departments	...	...	...	...	...	...	...
Departmental charges on stores supplied to other bodies and private individuals	...	...	...	...	...	...	...
Miscellaneous—Fines and forfeitures, etc.	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	..

for the Year ended 31st March 1920—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	66	...	...	...	...	...	...	...	30,644
...	...	...	...	...	...	...	...	...	535
...	66	...	...	...	...	...	...	...	31,179
					Total India converted into £ at Rs. 15=£1			**£**	2,079
IN ENGLAND—									
Fees, etc., received in respect of King's India Cadets at the Royal Military College, Sandhurst . .								**£**	320
								TOTAL £	2,399
...	...	...	...	...	...	...	3,944	...	3,944
—9	—10	—15	4	2	1	—2	33,189	2	33,120
...	...	...	...	...	...	...	...	...	11,27,536
...	...	...	...	...	...	...	...	...	39,161
...	...	...	...	...	...	...	...	3,08,338	3,08,338
...	...	...	...	...	...	...	...	12	12
...	...	...	...	...	...	...	...	2	2
...	...	...	...	...	...	...	...	2,975	2,975
...	...	...	...	...	...	...	...	10,22,699	10,22,699
...	...	...	...	...	...	...	...	56,518	56,518
...	...	...	...	...	...	...	...	1,53,002	1,53,002
...	...	...	...	...	...	...	...	43,91,315	43,91,315
—9	—10	—15	4	2	1	—2	37,133	59,34,863	71,38,622
436	218	2,844	8,976	3,990	208	34	...	...	48,578
225	8,322	2,213	3,579	—450	24	...	...	1,763	1,26,039
661	8,540	5,057	12,555	3,540	232	34	...	1,763	1,74,617
652	8,530	5,042	12,559	3,542	233	32	37,133	59,36,626	73,13,239
					Total India converted into £ at Rs. 15=£1			**£**	487,549
IN ENGLAND:									
Contribution by the Imperial Government in respect of Military Charges for Aden								**£**	100,000
Contribution by the Imperial Government for the year 1919-20 in respect of the Military Attaché at Meshed								**„**	950
								£	100,950
								TOTAL £	588,499
...	...	...	...	...	...	...	...	30,69,868	30,69,868
...	...	...	...	...	...	...	...	4,63,227	4,63,227
...	...	...	...	...	...	...	...	42,471	42,471
...	...	...	...	...	...	...	...	22,004	22,004
...	...	...	...	...	...	...	...	71,958	71,958
...	...	...	...	...	...	...	...	36,69,528	36,69,528
					Total India converted into £ at Rs. 15=£1			**£**	244,635

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XVI.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONVEYANCE BY ROAD, RIVER AND SEA.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Recoveries of table money, etc., in Inland Steamers and Private and Government Steamers by Sea	...	...	...	10	7,595	319	
Miscellaneous	...	...	...	300	...	...	
TOTAL . Rs.	...	...	...	310	7,595	319	
RECEIPTS UNDER GRANT XVII. CONVEYANCE BY RAIL. *Under Control of Army Headquarters, etc.*							
Miscellaneous	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT XVIII. CANTONMENTS. *Under Control of General Officers Commanding Divisions and Independent Brigades.*							
Receipts and Recoveries on account of the Cantonment Magistrates' Department	1,923	—998	—1,401	1,550	708	2,318	4,173
RECEIPTS UNDER GRANT XIX. REWARDS FOR MILITARY SERVICES. *Under Control of Army Headquarters, etc*							
Decorations and medals	40	54	52	61	203	19	94
RECEIPTS UNDER GRANT XX. PENSIONS. *Under Control of Army Head-Quarters, etc.*							
Indian Military Service Family Pensions	...	...	...	...	...	...	...
Miscellaneous	1,575	3,078	9,040	727	2,401	5,311	8,319
TOTAL . Rs.	1,575	3,078	9,040	727	2,401	5,311	8,319
TOTAL RECEIPTS, MILITARY DEPARTMENT IN INDIA	1,65,687	6,61,471	6,74,277	1,92,103	10,97,419	3,65,159	2,10,912

for the Year ended 31st March 1920—*continued.*

Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
3,360	294	4,625	...	...	...	...	...	...	16,203
...	...	...	...	...	...	...	...	...	300
3,360	294	4,625	...	...	...	...	...		16,503
					Total India converted into £ at Rs. 15=£1			. £	1,100
IN ENGLAND:									
Contribution by the Imperial Government in respect of cost of the Transport of Troops								. . £	130,000
Indian Troop Service: Receipts from the Imperial Government, etc.								. . ,,	5,286
								£	135,286
								TOTAL . £	136,386
...	...	...	...	....	...	...	2,82,183	712	2,82,895
					Total India converted into £ at Rs. 15=£1			. £	18,860
2,858	...	870	...	...	...	...	...	...	12,001
					Total India converted into £ at Rs. 15=£1			. £	800
27	15	63	13	...	....	...	...	6	647
					Total India converted into £ at Rs. 15=£1			. £	43
...	...	...	...	...	...	...	9,56,462	...	9,56,462
290	214	70	...	...	1,894	...	...	...	32,919
290	214	70	...	...	1,894	...	9,56,462	...	9,89,381
					Total India converted into £ at Rs. 15=£1			. £	65,959
IN ENGLAND:									
Subscriptions towards Indian Military Service Family Pensions								. . £	40,391
								TOTAL . £	106,350
4,10,277	1,53,110	59,237	17,510	8,399	34,685	25,979	1,10,11,896	1,53,20,510	3,04,08,631
					Total India converted into £ at Rs. 15=£1			. £	2,027,242
TOTAL ARMY RECEIPTS, IN ENGLAND								. . £	294,386
								GRAND TOTAL . £	2,321,628

No. 67D.—DETAILED ACCOUNT of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 1. ADMINISTRATION. *Part I.—Under Control of Army Head-Quarters, etc.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Commander-in-Chief in India	...	...	3,56,690	...	...	...	...
General Staff Branch	...	...	6,39,606	...	...	...	...
Adjutant-General's Branch	...	...	4,86,832	...	...	...	...
Quartermaster General's Branch	...	...	9,63,366	...	...	...	...
Medical Branch	...	...	2,70,806	...	...	...	...
General Officers Commanding the Northern and Southern Commands	...	5,94,885	...	...	...	...	...
Personal Staff of the Governor-General, Governors and Lieutenant-Governors	...	...	5,795	...	1,31,161	...	...
TOTAL PART 1	...	5,94,885	27,23,095	...	1,31,161	...	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Divisional and Brigade Commands and Staff	2,80,218	60,988	1,29,487	1,09,345	4,78,772	5,53,873	3,89,721
TOTAL	2,80,218	6,55,873	28,52,582	1,09,345	6,09,933	5,53,873	3,89,721
GRANT 2. MILITARY ACCOUNTS. *Under Control of Finance Department.*							
Military Accountant-General	...	...	...	...	2,84,612	...	...
Inspecting Staff, Northern and Southern Command	...	25,254	...	...	...	...	...
Controller's Office	78,541	1,09,360	3,36,524	1,43,219	2,79,598	1,21,372	56,110
Divisional Audit Office	1,11,410	1,18,115	1,02,434	1,06,932	66,634	1,59,606	1,11,252
Divisional Disbursing Office	2,21,285	4,08,945	3,91,043	3,29,919	1,68,198	2,82,645	2,37,188
Officers in charge of Treasure Chests	4,293	...	...	604	...	...	4,746
Special Services— Gilgit Agency	...	2,581	...	...	...	...	...
TOTAL	4,15,529	6,64,255	8,30,001	5,80,674	7,99,042	5,63,623	4,09,296
GRANT 3. REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING INDIAN DEFENCE FORCE). *Part I.—Under Control of Army Head-Quarters, etc.*							
Officers of the General List Infantry and unemployed General Officers	...	10,818	...	...	...	...	...
Governor-General's Body-Guard	...	...	...	78,382	...	...	...
Governor General's Band	...	...	...	55,350	...	...	...
Governor's Body-Guard, Madras	...	...	...	...	...	...	...
Nepal Escort	...	...	...	...	20,867	...	...
Indian Army—Miscellaneous—Expenditure for instructional stores of Signal Companies	685	97	...	...	...	1	...
Indian Army—Recruiting Depôts	10,565	21,176	29,646	18,953	39,048	...	17,559
Indian Defence Force—Camps-of-Exercise and Allowances for Field Days	...	2,59,000	...	...	...	...	...
Deduct— Furlough allowance of officers debitable to the Imperial Government	...	...	...	...	...	...	...
TOTAL PART I	11,250	2,91,091	29,646	1,52,685	59,915	1	17,559

for the Year ended 31st March 1920.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	..	...	...		3,56,690
...	...	...	...	...	...	...	...		6,39,606
...	...	...	...	...	....	...	...		4,86,832
...	...	...	...	...	...	...	...		9,63,366
...	...	...	...	...	...	...	...		2,70,806
6,35,210	...	...	...	...	...	...	...		12,30,095
55,948	44,397	10,719	...	...	...	...	...		2,48,020
6,91,158	44,397	10,719	...	...	...	...	...		41,95,415
2,29,355	3,58,793	2,84,689	20,357	16,926	31,894	73,058	...	5,68,000	35,85,476
9,20,513	4,03,190	2,95,408	20,357	16,926	31,894	73,058	...	5,68,000	77,80,891
								Total India converted into £ at Rs. 15 = £1 .	£ 518,726
IN ENGLAND— Expenditure on account of Indian Orderlies to His Majesty the King									£ 1,687
								TOTAL	£ 520,413
...	...	...	...	...	...	...	...	—65,103	2,19,509
61,674	...	...	...	...	...	...	...	...	86,928
3,78,610	2,53,119	57,867	...	...	...	...	7,71,878	—11,14,037	14,72,161
38,869	52,684	61,758	...	...	...	...	...	—4,47,127	4,82,567
4,18,238	1,54,333	1,29,990	...	...	...	...	...	—14,05,811	13,35,973
8,939	...	...	90	...	...	679	...	...	19,351
...	...	...	...	...	...	...	...	...	2,581
9,06,330	4,60,136	2,49,615	90	...	...	679	7,71,878	—30,32,078	36,19,070
								Total India converted into £ at Rs. 15 = £1 .	£ 241,271
2,312	3,927	...	...	...	...	...	...	...	17,057
...	...	...	...	...	...	...	...	7,206	85,588
...	...	...	...	...	...	...	...	...	55,350
...	44,375	...	...	...	...	...	...	7,172	51,547
...	...	...	...	...	...	...	...	2,058	22,925
...	...	...	...	...	...	...	...	...	783
7,833	20,106	...	...	...	...	...	...	...	1,64,886
...	...	...	...	...	...	...	...	...	2,59,000
...	...	...	...	...	...	...	...	*57,19,200*	*57,19,200*
10,145	68,408	...	...	...	...	...	...	—57,02,764	—50,62,064

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 3—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Regimental Pay, Allowances and Charges (including Indian Defence Force)—*contd.*							
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
British Army—							
Royal Air Force	7,21,358	40,079	9,42,255	...	88,221	3,46,347	300
Cavalry	5,45,052	...	2,828	5,50,149	...	...	...
Artillery	13,21,968	10,21,800	7,77,930	10,87,744	7,63,044	12,03,396	10,32,191
Machine gun Corps—Squadron Batteries and Companies.	1,56,774	1,89,803	1,59,756	89,400	100	2,13,190	49,737
Armoured Motor Batteries	89,719	...	39,868	6,814	16,311	36,127	1,455
Engineers	...	...	3,587	...	2,017	...	...
Infantry	18,76,032	25,47,744	24,94,361	19,73,389	44,58,552	25,49,693	31,84,794
Officers of the Indian Army and men of the British Army Reserve.	30,000	1,75,981	1,11,952	70,667	45,265	64,508	42,160
Hill Sanitaria and Depôts	...	15,520	47,557	84,073	25,420	...	34,295
Miscellaneous—							
Recruiting rewards, etc.	1,320	3,277	3,726	12,583	17,965	175	1,720
Kit and clothing allowances (British Ranks).	...	...	287	35	...	...	...
Kit-money and clothing allowances (Indian Ranks).	132	36	33	22	...	24	12
Batta	...	12	...	36	...	...	...
Family allowances	37,308	38,100	34,266	34,771	53,568	37,692	42,336
Separation allowances	3,492	...	72	...	290	319	569
Deferred pay	...	446	180	413	960	41	...
Gratuities on discharge or on transfer to the Army Reserve.	135	259	1,063	7,362	30	117	714
Compensation in lieu of rations	32,532	16,975	64,038	26,185	23,388	37,092	40,597
Punkha-pulling and tattie-watering establishments for Barracks.	64,506	27,168	73,195	38,721	25,526	5,931	56,630
Prizes for skill-at-arms, etc.	18	60	—8,494	25	45	15	29
Travelling and out-station allowances	1,05,856	75,957	1,62,937	76,687	97,139	62,112	56,931
Purchase of Mounted Infantry Ponies (Burma).	...	...	...	...	1,323	...	...
Incidental expenses	28,272	23,894	84,303	36,559	25,080	18,477	28,427
Miscellaneous expenditure incurred regimentally on account of Stores	27,441	38,736	1,01,673	57,450	77,618	47,744	19,812
Money allowance in lieu of firewood to Indians	3,674	4,104	1,008	828	804	3,144	759
Advances of pay to British Service officers and men and units transferred to the Home Establishment or for service under the War Office otherwise than with any of the Indian Expeditionary Forces, etc.	...	...	...	...	...	...	3,750
Deduct—		...					...
Hospital stoppages	...	...	58	670	748	156	945
Total British Army carried over	50,45,589	42,19,951	50,98,321	41,53,243	57,21,918	46,25,988	45,96,275
Indian Army—							
Cavalry	17,08,368	5,43,060	8,67,149	10,78,459	...	4,34,448	4,73,436
Artillery	95,832	3,20,988	177	775	...	...	...
Sappers and Miners	24,926	1,86,156	500	1,46,567	24,600	29,268	...
Sappers and Miners—Signal Companies	1,17,780	31,788	300	23,088	...	1,33,720	...
Infantry	13,47,000	12,58,634	5,76,742	4,44,320	9,04,118	13,75,480	3,67,923
Reserve Forces	73,764	77,532	26,160	37,689	36,769	54,368	17,316
Indian Army carried over	33,67,670	24,18,158	14,71,028	17,30,898	9,65,487	20,27,284	8,58,675

for the Year ended 31st March 1920—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,345	802	...	...	...	...	...	...	18,15,303	39,75,010
...	2,74,428	...	...	...	...	...	...	38,14,625	51,87,080
7,00,101	4,48,590	2,96,736	...	...	2,862	4,11,876	...	1,07,30,614	1,97,98,852
...	1,286	...	...	...	...	...	...	17,03,360	25,63,906
...	6,876	...	10,870	39,759	7,909	...	...	3,45,617	6,01,325
...	3,763	7,758	...	...	...	...	...	...	17,125
23,13,173	29,50,108	19,10,808	...	...	...	...	...	3,90,44,596	6,53,03,250
1,14,813	1,18,094	524	...	...	...	...	...	17,080	7,91,044
18,098	31,190	...	...	...	433	...	...	...	2,57,486
10,895	26,314	3,191	...	116	...	...	...	4,81,239	5,62,521
...	...	...	—9	—90	...	...	...	—223	...
...	6	...	...	...	...	...	...	—145	120
...	...	1,915	...	77	...	4,400	...	...	6,440
30,720	37,977	23,361	...	...	...	3,636	...	—2,098	3,71,040
...	...	...	...	...	...	...	...	2,03,539	2,08,281
409	541	60	...	...	...	...	...	3,541	6,591
...	420	...	...	...	...	...	...	10,549	20,649
83,833	56,051	2,044	44	182	10	...	...	1,58,205	5,41,176
...	9,300	3,144	15	221	826	11,877	...	...	3,17,060
...	...	...	...	...	...	...	...	600	7,702
1,12,614	73,443	16,328	1,153	738	...	...	...	...	8,41,895
...	...	...	...	...	...	...	...	...	1,823
47,669	25,822	6,349	596	308	403	...	...	4,415	3,30,574
97,904	52,596	19,390	263	565	...	981	...	1,712	5,43,885
741	366	432	...	...	...	648	...	—16,508	...
...	201	...	...	...	...	...	...	...	3,951
1,329	*844*	*352*	...	...	*10*	...	...	...	*5,110*
35,50,886	41,17,330	22,91,691	12,932	41,876	12,433	4,33,418	...	5,83,15,921	10,22,37,772
...	8,68,896	...	4,34,448	4,34,448	2,99,184	2,22,468	...	83,48,646	1,57,13,010
...	...	...	1,75,716	...	1,00,992	...	...	7,57,920	14,52,400
1,98,958	2,24,331	1,47,328	...	...	...	51,096	...	10,41,390	20,75,120
...	23,088	...	...	24,060	23,724	...	...	10,80,572	14,58,120
4,66,135	3,35,340	2,03,364	5,50,128	5,50,128	2,79,104	7,56,492	...	2,77,48,757	3,71,66,665
29,552	22,854	2,640	27,480	24,000	16,560	25,560	...	9,96,756	14,69,000
6,94,645	14,74,509	3,56,332	11,87,772	10,32,636	7,19,564	10,55,616	...	3,99,74,041	5,93,34,315

No. 67D.—DETAILED ACCOUNT of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 3—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING INDIAN DEFENCE FORCE)—*concld.*							
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades—concld.							
British Army—Brought forward	50,45,589	42,19,951	50,98,321	41,53,243	57,21,918	46,25,988	45,96,275
Indian Army—Brought forward	33,67,670	24,18,158	14,71,028	17,30,898	9,65,487	20,27,284	8,58,675
Indian Army—concld.							
Miscellaneous—							
Kit and clothing allowances (British Ranks)	...	...	...	...	...	...	..
Kit money and clothing allowances (Indian Ranks)	1,133	853	34,256	336	445	732	345
Hire and purchase of transport	975	5,295	149	22,259	1,958	3,016	10,636
Deferred pay to British Non-Commissioned Officers	...	...	...	9	...	...	1,145
Gratuities to British Non-Commissioned Officers on discharge or on transfer to the Army Reserve	147	...	803	...	...	...	...
Feed of animals	3,860	16	—19	3,823	...	28,492	338
Miscellaneous clothing allowances	...	..	687	...	20	453	63
Prizes for skill-at-arms	4,845	9,635	2,747	7,521	4,674	6,128	6,892
Travelling and out-station allowances	54,194	1,76,631	1,89,722	1,89,023	1,40,699	1,11,636	1,08,187
Batta	15,635	...	...	2,415	11,132	...	1,073
Compensation in lieu of rations	409	...	355	594	13,985	61	...
Family allowances	3,988	60	...	2,409	648	7,504	...
Separation allowances	...	....	...	...	...	1,245	....
Purchase of line gear	...	100	...	3,858	..	..	...
Expenditure for annual practice, field train, and telegraph stores and equipment of the Corps of Sappers and Miners	2,363	3,270	153	1,31,982	...	1,088	2,533
Incidental expenses	63,559	1,13,823	42,647	1,31,106	98,954	69,602	95,024
Miscellaneous expenditure incurred regimentally on account of stores	18,952	36,139	18,203	66,504	30,709	29,502	24,530
Diets purchased regimentally	1,627	...	...	1,383	1,284	487	34
Money allowance in lieu of firewood to Indians	32,712	27,170	12,166	13,730	12,870	24,388	8,591
Bonus to Indian Mountain Artillery recruits	5,185	6,640	...	8,560	...	400	...
Settlements of half mounting accounts	1,16,700	2,11,900	91,400	2,53,874	1,60,100	1,94,100	2,96,228
Deduct—							
Hospital Stoppages	*79*	...	*636*	*2,246*	*3,240*	*487*	*3,101*
TOTAL INDIAN ARMY	36,93,875	30,09,690	18,63,661	25,68,038	14,39,725	25,05,632	14,11,193
War gratuities to British officers and men	...	...	...	...	...	...	...
Indian Defence Force—							
European Branch	...	...	2,08,574	1,45,201	11,16,960	76,080	2,10,408
Indian Branch	...	...	...	...	30,377	...	...
TOTAL PART II	87,39,464	72,29,341	71,70,556	68,66,482	83,08,980	72,07,700	62,17,876
TOTAL IN INDIA R	87,50,714	75,20,732	72,00,202	70,19,167	83,68,895	72,07,701	62,35,435

for the Year ended 31st March 1920—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
35,50,886	41,17,330	22,91,691	12,932	41,876	12,433	4,33,418	...	5,83,15,921	10,22,37,772
6,94,645	14,74,509	3,56,332	11,87,772	10,32,636	7,19,564	10,55,616	...	3,99,74,041	5,93,34,315
...	...	...	...	...	864	...	...	—864	...
270	339	717	384	200	28,440	720	...	—51,770	17,500
671	2,323	229	2	169	740	...	...	...	48,427
...	...	...	...	...	...	...	...	...	1,154
...	30	...	...	...	...	...	...	...	980
...	51	197	453	20,055	...	...	...	...	57,266
250	...	—7	...	...	...	...	...	...	1,466
2,505	5,012	3,103	795	869	...	1,921	...	...	56,647
2,27,337	72,551	31,506	18,135	17,923	10,626	781	...	...	13,48,951
116	60,206	1,40,589	...	...	...	22,000	...	...	2,53,166
7,034	1,401	190	...	...	179	151	...	...	24,359
2,354	1,626	1,713	...	864	720	1,392	...	20,722	44,000
300	120	...	...	...	...	...	...	...	1,666
...	...	...	...	...	...	...	...	...	3,958
65,880	66,455	28,992	...	...	...	...	...	...	3,02,716
1,16,493	58,311	31,261	12,129	7,483	6,397	133	...	...	8,46,922
60,276	1,03,794	11,103	2,135	5,742	739	15,732	...	...	4,24,060
230	7	108	...	...	...	264	...	...	5,424
7,554	11,670	3,447	13,224	10,704	8,184	12,048	...	—1,98,458	...
...	...	...	...	...	...	...	...	—20,785	...
51,094	55,800	17,800	60,121	...	...	...	...	...	15,09,117
3,286	*7,526*	*377*	...	...	...	...	...	...	*20,978*
12,33,723	19,06,684	6,26,903	12,95,150	10,93,745	7,76,453	11,10,758	...	3,97,22,886	6,42,61,116
...	...	...	...	...	...	...	...	4,20,00,000	4,20,00,000
2,93,360	5,83,160	2,98,400	...	...	...	...	...	5,25,557	34,57,700
1,631	2,905	—289	...	...	...	...	...	...	34,624
50,79,600	66,10,079	32,16,705	13,08,082	11,38,621	7,88,886	15,44,176	...	14,05,64,364	21,19,91,212
50,89,745	66,78,487	32,16,705	13,08,082	11,38,621	7,88,886	15,44,176	...	13,48,61,600	20,69,29,148
							Total India converted into £ at Rs. 15=£1	**£**	13,795,277

In England:		
Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India:		
For the year 1919-20	£	911,700
Furlough Allowances of Officers and men of British Regiments serving in India		146,638
Furlough Allowances of Officers of Territorial Regiments serving in India		16,890
Separation Allowances issued to families of Non-Commissioned Officers, etc.		9,194
Furlough allowances of Officers of the Indian Service		568,387
Pay and allowances of Second-Lieutenants on appointment		2,991
Advances to Regiments proceeding to India		137,338
Deferred Pay issued to Non-Commissioned Officers on their discharge, etc.		69
Outfit allowances of officers on promotion to commissioned rank		206
Refund of Discharge Purchase Money		5
	£	1,793,913
TOTAL	£	15,589,195

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 4.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supply and Transport (including farms).							
Part I.—Under Control of Army Head-Quarters, etc.							
Dairy Farms Administrative Staff	...	...	...	...	...	...	...
Dairy Farms	...	...	...	...	...	...	...
Supervision of Contracts and Stocks	...	...	...	3,21,108	...	...	...
Supply Depôt Companies	1,79,973	5,83,681	8,85,893	...	2,44,178	16,27,405	2,00,963
Military Food Laboratory for the Supply and Transport Corps	...	...	42,339	...	...	...	...
Total Part I	1,79,973	5,83,681	9,28,232	3,21,108	2,44,178	16,27,405	2,00,963
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Divisional Staff and Establishments	20,34,094	26,69,680	19,28,224	9,78,601	24,22,126	10,09,314	4,15,705
Provisions for Europeans	7,79,054	9,61,136	6,42,684	9,36,000	10,92,235	10,20,005	8,17,554
Provisions for Indians	8,18,634	14,22,210	3,90,066	7,45,834	2,43,896	10,18,900	86,594
Supply and maintenance of Fort and Mobilisation reserves	1,12,930	1,67,170	31,122	20,120	34,210	1,52,020	7,740
Feed of animals	7,43,424	9,00,000	1,55,448	5,00,000	1,63,080	4,10,000	4,32,600
Purchase of animals	655	6,250	8,165	10,500	12,120	6,900	3,150
Supply and maintenance of Peace Stores	7,52,016	2,30,700	3,77,053	1,66,635	2,71,940	30,01,890	2,17,439
Lighting and fuel to Troops and Hospitals and petty supplies to Hospitals	78,281	1,20,064	70,236	1,00,000	1,03,660	1,02,000	59,647
Hire of transport	14,629	6,04,685	2,37,735	3,76,360	3,37,856	3,03,149	1,70,183
Miscellaneous	14,081	3,675	12,711	15,611	21,003	78,054	5,242
Mechanical Transport Companies	2,99,489	2,45,576	559	1,67,974	...	54,049	...
Central Mechanical Transport Stores Depôt	...	4,01,606	...	...	...	...	...
1st Advanced Repair Workshops, Mechanical Transport	93,937	...	...	...	...	...	...
Central Mechanical Transport Workshops	...	41,501	...	...	...	...	...
Motor Ambulance Convoys	29,039	33,444	2,16,163	...	...	...	...
Grass Farms Administrative Staff	2,987	62,651	56,018	43,621	17,368	13,142	39,852
Grass Farms	4,14,096	3,11,420	4,21,785	4,45,970	2,83,110	350	4,12,930
Deduct—							
Value of supplies to other Departments	...	...	...	...	*15,949*	...	*97,285*
Special Services—							
Gilgit Agency	...	3,16,276	...	...	...	...	...
Total Part II	46,83,314	84,98,044	45,47,969	45,07,226	49,86,661	71,64,773	25,71,545
Total Rs.	48,63,287	90,81,725	54,76,201	48,28,334	52,30,839	87,92,178	27,72,508
GRANT 5.							
Veterinary Services.							
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Veterinary Divisional Staff	5,783	7,365	21,981	12,805	22,011	64,656	12,186
Station Veterinary Hospitals	41,528	57,601	1,04,643	50,453	9,994	44,466	64,126
Veterinary Schools	...	...	1,234	...	187	...	1
Camel Specialist	...	14,312	...	...	...	...	...
Total Part II	47,316	79,278	1,27,858	63,258	32,192	1,09,122	76,313
Total	47,316	79,278	1,27,858	63,258	32,192	1,09,122	76,313

for the Year ended 31st March 1920—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	(*a*) 1,31,496	...	1,31,496
...	...	...	...	...	...	...	(*b*)75,55,547	...	75,55,547
...	...	...	...	...	...	...	...	...	3,21,108
6,83,053	...	7,38,771	...	...	—446	...	...	...	51,43,471
..	...	..	...	...	...	...	...	...	42,339
6,83,053	...	7,38,771	...	...	—446	...	76,87,043	...	1,31,93,961
7,75,246	5,96,675	3,40,705	1,47,731	1,78,405	1,27,721	5,80,353	...	—72,35,609	69,68,971
10,83,346	10,48,457	4,49,259	1,000	6,000	...	52,310	...	4,41,400	93,30,440
2,34,040	3,74,598	1,48,917	4,70,000	4,70,000	5,02,812	1,80,000	...	1,03,23,000	1,74,29,501
34,480	19,020	23,440	20,800	2,600	4,740	4,800	...	...	6,35,192
1,37,220	4,25,000	2,66,032	47,000	47,000	1,35,408	1,52,000	...	29,42,600	74,56,812
3,550	8,640	8,400	1,690	10,030	12,192	3,600	...	...	95,842
1,70,000	2,09,395	1,07,340	5,000	8,000	61,282	15,600	...	4,11,273	45,01,531
1,00,000	1,27,000	31,150	3,000	5,000	11,988	7,200	...	5,000	9,24,120
7,24,944	4,50,206	13,501	30,354	80,918	28,842	24,000	...	...	33,97,662
1,31,715	6,232	4,992	614	420	64	23,760	...	262	3,13,442
21,476	...	...	...	...	...	...	...	12,13,049	20,02,172
...	...	...	...	...	...	...	...	5,38,782	9,40,388
...	...	...	...	...	...	...	...	1,77,324	2,71,261
...	...	...	...	...	...	...	...	14,957	56,458
...	...	...	...	...	...	...	...	1,53,829	4,32,475
35,709	42,758	...	...	...	...	...	...	...	3,14,106
5,98,624	4,42,630	...	10,000	6,690	1,18,760	...	...	...	34,66,365
...	...	*39,725*	...	...	...	...	...	...	*1,52,959*
...	...	...	...	...	...	...	...	...	3,16,276
40,50,350	37,50,611	13,54,011	7,37,189	8,15,063	10,03,809	10,43,623	...	89,85,867	5,87,00,055
47,33,403	37,50,611	20,92,782	7,37,189	8,15,063	10,03,363	10,43,623	76,87,043	89,85,867	7,18,94,016

Total India converted into £ at R15=£1 . £ 4,792,934

IN ENGLAND:		
Stores for India—Military Farms	£	36,471
„ Supply and Transport	„	83,000
Mechanical Transport	„	155,851
	£	315,322
TOTAL	£	5,108,256

9,737	13,262	13,698	2,258	...	2,051	...	...	...	1,87,798
22,990	34,015	...	40	...	...	9,720	...	—1,00,035	3,39,541
10,597	...	...	...	...	...	...	...	...	12,019
...	...	...	...	...	...	...	...	...	14,312
43,324	47,277	13,698	2,298	...	2,051	9,720	...	—1,00,035	5,53,670
43,324	47,277	13,698	2,298	...	2,051	9,720	...	—1,00,035	5,53,670

Total India converted into £ at R15=£1 . £ 36,911

L.—Military Receipts and Services.

(*a*) This expenditure cannot be shown by Divisions.

	Rs.		Rs.
(*b*) Peshawar Division	3,14,292	Quetta Division	4,87,677
Rawalpindi „	7,85,634	Mhow „	27,86,391
Lahore „	9,69,691	Poona „	14,16,124
Meerut „	1,03,061	Secunderabad „	3,41,957
Lucknow „	3,06,059	Aden Brigade „	50,661

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 6.							
Army Clothing Department, Supplies and Services.							
Under Control of the Quartermaster General in India.							
Director of Army Clothing Factories	...	...	...	...	...	...	...
Army Clothing Factory, Alipore	...	...	...	...	...	...	...
Army Clothing Factory, Madras	...	...	...	...	...	...	...
Temporary Army Clothing Factories	...	...	...	...	...	...	...
Government Adviser of Army Boots, Cawnpore	...	...	...	...	...	...	...
Army Boot Factory, Cawnpore	...	...	...	...	...	...	...
Clothing Inspectorate Branch	...	...	...	...	...	..	...
Manufacture	...	...	...	...	...	...	...
Local Supply of Stores for Factories	...	...	...	...	...	...	...
Deduct—							
Value of supplies to other Departments	...	...	...	...	...	...	...
Clothing Depôts	...	...	...	...	...	...	...
Total . R	...	...	...	...	...	...	...
GRANT 7.							
Remount Establishments, Supplies and Services.							
Under Control of Army Head Quarters, etc.							
Remount Depôt—Staff and Establishments	...	...	...	...	...	...	...
Horse, Mule and Donkey Breeding Operations	...	...	...	...	...	...	...
Purchase of animals	...	...	...	...	...	...	...
Feed of animals	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total . R	...	...	...	...	...	...	...

for the Year ended 31st March 1920—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	1,14,733	1,14,733
...	...	...	...	...	...	...	...	2,14,738	2,14,738
...	...	...	...	...	...	...	...	97,070	97,070
...	...	...	...	...	...	...	...	89,221	89,221
...	...	...	...	...	...	...	...	876	876
...	...	...	...	...	...	...	...	1,41,154	1,41,154
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	2,94,566	2,94,566
...	...	...	...	...	...	...	...	80,02,924	80,02,924
...	...	...	...	...	...	...	...	*3,76,760*	*3,76,760*
...	...	...	...	...	...	...	...	7,25,310	7,25,310
...	...	...	...	...	...	...	...	93,03,832	93,03,832
							Total India converted into £ at R15=£1 . £		**620,255**
In England: Stores for India—Clothing									110,000
							TOTAL . £		730,255
...	...	...	...	...	...	...	...	9,24,642	2,17,000	11,41,642
...	...	...	...	...	...	...	...	6,54,936	...	6,54,936
...	...	...	...	...	...	...	...	13,67,820	1,12, 0	14,79,820
...	...	...	...	...	...	...	...	20,96,040	13,03,0	33,99,040
...	...	...	...	...	...	...	...	9,79,930	...	9,79,930
...	...	...	...	...	...	...	...	60,23,368	16,32,000	76,55,368
							Total India converted into £ at R15=£1 . £		**510,358**
In England: Purchase of Horses									£ 4,431
Stores for India—Remount									£ 3,200
									7,651
							TOTAL . £		517,989

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 8.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Services.							
Under control of General Officers Commanding, Divisions and Independent Brigades.							
Medical Staff and Establishments of Divisions and Brigades	48,350	1,44,584	85,956	1,03,269	1,00,535	1,69,205	96,188
Executive Medical Staff, Establishments and Allowances	3,21,942	4,85,778	15,03,962	6,23,991	7,99,318	6,49,241	5,12,235
Indian Station Hospitals	4,98,977	5,74,395	3,88,680	7,98,821	3,90,853	3,48,453	5,79,691
Queen Alexandra's Military Nursing Service for India	65,434	76,855	1,53,210	1,00,312	82,322	60,143	52,867
Civilian Dentists and Army Dental Surgeons	8,919	10,216	25,849	9,064	2,144	384	9,371
Army Hospital Corps	42,725	64,167	87,148	76,131	57,809	36,653	53,053
Army Bearer Corps	1,13,016	1,18,895	1,91,330	1,49,685	1,67,273	1,27,077	1,11,627
Miscellaneous	12,470	13,916	17,906	12,591	30,889	13,719	15,927
Special Services—							
Gilgit Agency	...	878	...	...	...	...	...
Total in India	11,11,833	14,89,684	24,54,035	18,73,864	16,31,143	14,04,875	14,31,459
GRANT 9.							
Medical Stores.							
Under control of Army Head Quarters, etc.							
Medical Store Depôts	...	...	...	...	...	...	...
Medical Supplies	...	...	...	...	...	...	...
Deduct—							
Value of Supplies to other Departments	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total in India	...	...	...	...	...	...	...
GRANT 10.							
Ordnance Establishments, Supplies and Services.							
Under control partly of Army Head Quarters, etc., and partly of the Indian Munitions Board.							
Under control of the Director General of Ordnance.							
Under Control of the Director General of Ordnance—							
Director General of Ordnance	...	...	...	...	...	...	...
Inspector No. 1 charge (Guns and Rifles)	...	...	...	...	...	...	...
Do. No. 2 „ (Ammunition)	...	...	...	...	...	...	...
Assistant Inspector, No. 2 charge (Ammunition), Kirkee	...	...	...	...	...	...	...
Inspector, No. 3 charge (Gun Carriage, etc.), Jubbulpore	...	...	...	...	...	...	...
Chief Inspector of General Stores, Cawnpore	...	...	...	...	...	...	...
Inspectors of Munitions	...	...	...	...	...	...	...
Proof and Experimental Branch, Balasore	...	...	...	...	...	...	...
Central Chemical Laboratory	...	...	...	...	...	...	...
Local Supply of Stores—							
Local Supply of Stores for Ordnance Inspection	...	...	...	...	...	...	...
Carried forward	...	...	...	...	...	...	...

for the Year ended 31st March 1920—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,08,348	2,48,128	56,098	12,997	368	17,153	9,778	...	—29,332	12,71,625
9,74,283	7,05,065	1,76,066	10,635	9,238	61,629	1,84,598	...	—14,65,873	55,52,108
1,78,412	5,21,473	1,55,079	52,082	60,191	83,657	...	...	—17,19,461	28,91,303
30,748	1,02,326	26,786	...	...	491	4,886	...	—2,50,041	5,06,339
19,026	26,670	7,205	...	...	821	240	...	—44,837	75,572
64,873	1,03,816	18,545	...	...	7,399	4,800	...	—2,51,939	3,65,180
1,17,880	80,025	8,213	3,490	3,645	6,374	7,200	...	—4,59,854	7,45,676
10,111	27,472	16,169	1,850	1,100	1,516	3,600	...	—4,583	1,74,647
...	...	...	...	...	...	...			878
16,03,681	18,14,975	4,64,161	61,054	74,542	1,79,040	2,15,102	...	—42,25,920	1,15,83,528
								Total India converted into £ at R15=£1 .	£ 772,235
In England:									
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc.									£ 851
Outfit allowance, furlough pay, etc., of Lady Nurses									„ 12,241
									£ 13,092
								TOTAL	£ 785,327
...	...	...	...	...	...	...	5,36,041	...	5,36,041
...	...	...	...	...	...	...	25,72,000	60,000	26,32,000
...	...	...	...	...	...	...	*15,03,506*	...	*15,03,506*
...	...	...	...	...	...	...	2,67,224	...	2,67,224
...	...	...	...	...	...	...	18,71,759	60,000	19,31,759
								Total India converted into £ at R15=£1 .	£ 128,784
In England:									
Stores for India—Medical									£ 114,912
								TOTAL	£ 243,696
...	...	...	...	...	...	...	2,80,341	...	2,80,341
...	...	...	...	...	...	...	2,64,137	...	2,64,137
...	...	...	...	...	...	...	1,38,973	...	1,38,973
...	...	...	...	...	...	...	37,405	...	37,405
...	...	...	...	...	...	...	87,387	...	87,387
...	...	...	...	...	...	...	1,85,747	...	1,85,747
...	...	...	...	...	...	...	2,45,469	...	2,45,469
...	...	...	...	...	...	...	55,907	...	55,907
...	...	...	...	...	...	...	27,796	...	27,796
...	...	...	...	...	...	...	5,560	...	5,560
...	...	...	...	...	...	...	13,28,722	...	13,28,722

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 10—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordnance Establishments, Supplies and Services—*contd.*							
Under control partly of Army Head Quarters, and partly of the Indian Munitions Board, etc.—contd.							
Brought forward	...	...	...	...	...	...	...
Under control of the Quartermaster General.							
Director of Equipment and Ordnance Stores	...	...	...	...	...	...	...
Arsenals and Depôts	...	...	...	...	...	...	...
Local Supply of Stores—							
Local Supply of Stores for Arsenals and Depôts	...	...	...	...	...	...	...
Purchase of Camp Equipage	...	...	...	...	...	...	...
Freight and charges for Stores received from England (Arsenals and Depôts)	...	...	...	...	...	...	...
Deduct—							
Value of Supplies to other Departments (Arsenals and Depôts)	...	...	...	...	...	...	...
Value of Stores supplied to Depôts in India, cost of which has been credited to the Imperial Government through Normal Cost Estimate	...	...	...	...	...	...	...
Under control of the Indian Munitions Board.							
Head Quarters Staff (Indian Munitions Board)	...	...	...	...	...	...	...
Director of Ordnance Factories	...	...	...	...	...	...	...
Accounts Staff	...	...	...	...	...	...	...
Gun and Shell Factory, Cossipore	...	...	...	...	...	...	...
Gun and Shell Factory, Ishapore	...	...	...	...	...	...	...
Cordite Factory, Aruvankadu	...	...	...	...	...	...	...
Rifle Factory, Ishapore	...	...	...	...	...	...	...
Gun Carriage Factory, Jubbulpore	...	...	...	...	...	...	...
Ammunition Factory, Dum Dum	...	...	...	...	...	...	...
Ammunition Factory, Kirkee	...	...	...	...	...	...	...
Harness and Saddlery Factory, Cawnpore	...	...	...	...	...	...	...
Local Supply of Stores—							
Local Supply of Stores for Factories	...	...	...	...	...	...	...
Freight and charges for Stores received from England (Factories)	...	...	...	...	...	...	...
Deduct—Value of Supplies to other Departments (Factories)	...	...	...	...	...	...	...
Add—For expenditure in connection with Black's Scheme	...	...	...	...	...	...	...
Home Stores—							
Cost of stores purchased at Home for ordinary requirements in Indian Ordnance Factories	...	...	...	...	...	...	...
Under control of the General Officer Commanding, Royal Air Force in India							
General Officer Commanding, Royal Air Force in India	...	...	...	...	...	...	...
Aircraft manufacture	...	...	...	...	...	...	...
Local Supply of Stores—							
Local Supply of Stores for the Royal Air Force	...	...	...	...	...	...	...
Home Stores—							
Cost of stores purchased at Home for ordinary requirements of the Royal Air Force in India.	...	...	...	...	...	...	...
Total in India R	...	...	...	...	...	...	...
GRANT 11.							
Ecclesiastical.							
Under control of Army Head Quarters, etc.							
Presbyterian Church	...	3,924	311	11,632	2,123	810	11,459
Church of Rome	9,609	24,814	42,497	42,094	39,747	13,903	31,928
Wesleyan Church	1,583	10,387	14,162	10,998	10,076	5,951	10,151
Baptist and Congregational Churches	...	...	...	1,818	944	...	505
Total	11,192	39,125	56,970	66,542	52,890	20,664	54,043

for the Year ended 31st March 1920—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Control of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	13,28,722	...	13,28,722
...	...	...	...	...	...	...	2,96,238	...	2,96,238
...	...	...	...	...	...	...	34,90,053	69,000	35,59,053
...	...	...	...	...	...	...	11,65,000	10,43,250	22,08,250
...	...	...	...	...	...	...	4,08,950	...	4,08,950
...	...	...	...	...	...	...	31,000	...	31,000
...	...	...	...	...	...	...	*4,70,297*	...	*4,70,297*
...	...	...	...	...	...	...	...	...	...
							49,20,944	11,12,250	60,33,194
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	2,57,725	2,57,725
...	...	...	...	...	...	...	...	4,52,668	4,52,668
...	...	...	...	...	...	...	...	20,16,816	20,16,816
...	...	...	...	...	...	...	...	6,00,559	6,00,559
...	...	...	...	...	...	...	...	6,35,038	6,35,038
...	...	...	...	...	...	...	...	10,95,603	10,95,603
...	...	...	...	...	...	...	...	9,73,130	9,73,130
...	...	...	...	...	...	...	...	9,34,151	9,34,151
...	...	...	...	...	...	...	...	8,61,256	8,61,256
...	...	...	...	...	...	...	...	5,64,860	5,64,860
...	...	...	...	...	...	...	...	54,34,328	54,34,328
...	...	...	...	...	...	...	...	55,698	55,698
...	...	...	...	...	...	...	...	*20,60,665*	*20,60,665*
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	87,94,760	87,94,760
							...	2,06,15,927	2,06,15,927
...	...	...	...	...	...	...	2,98,411	...	2,98,411
...	...	...	...	...	...	...	37,787	...	37,787
...	...	...	...	...	...	...	4,84,700	...	4,84,700
...	...	...	...	...	...	...	...	67,03,053	67,03,053
							8,20,898	67,03,053	75,23,951
...	...	...	...	...	...	...	70,70,564	2,84,31,230	3,55,01,794
							Total India converted into £ at R15=£1		**£ 2,366,786**

IN ENGLAND:		
Pay and expenses of Military Officers on special duty or under technical instruction	£	2,707
Stores for India—Ordnance and Miscellaneous	„	636,665
„ „ Aviation	„	1,761
	£	641,133
TOTAL	£	3,007,919

2,262	408	3,257	...	...	...	1,284	...	...	37,470
25,843	32,178	11,972	...	...	...	4,716	...	14,000	2,93,306
15,625	8,439	994	...	...	...	...	...	...	88,366
646	226	...	...	...	...	...	...	...	4,139
44,381	41,251	16,223	...	...	...	6,000	...	14,000	4,23,281
							Total India converted into £ at R15=£1		**£ 28,219**

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 12.							
Education.							
Under control of Army Head Quarters, etc.							
Staff College	...	...	...	...	...	5,84,678	...
British Army Schools	7,249	17,064	12,511	16,372	472	1,595	1,203
Musketry Instruction	...	1,15,977	...	...	1,09,579	...	97
Physical and Bayonet Training	...	...	61,321	...	980	...	...
Cavalry School	...	...	...	...	...	...	1,75,778
Central Flying School	...	...	200	...	...	...	...
Miscellaneous	3,083	2,097	7,956	2,854	8,551	22,835	43,689
Lawrence Military Asylums	...	3,502	2,91,321	...	...	...	19,212
Donations, etc., to Educational Institutions	...	398	4,078	3,410	797	535	120
Total	10,332	1,39,038	3,77,387	22,636	1,20,379	6,09,693	2,45,099
GRANT 13.							
Compensation for dearness of food and forage.							
Under control of General Officers Commanding, Divisions, and Independent Brigades.							
Compensation for dearness of food	65,083	91,973	1,13,510	1,54,251	81,398	14,306	88,602
Ditto of forage	95,756	1,39,512	36,243	2,46,693	8,850	99,041	1,83,738
Total	1,60,339	2,31,485	1,49,753	4,00,944	90,248	1,13,347	2,72,340
GRANT 14.							
Miscellaneous Services.							
Part I.—Under control of Army Head Quarters, etc.							
Miscellaneous—							
Donations and Grants-in-aid to Military and Regimental Institutions	...	...	55,897	2,000	1,300	1,160	...
Annual training grant	30,000	73,376	30,284	41,118	44,367	29,759	20,107
Miscellaneous	—111	—40	6,741	—60	—118	—77	—48
British and Indian Troops Hospital Committee	...	...	34,128	...	17	...	...
Army in India Committee, 1919	...	...	1,11,757	...	...	...	...
Building up mobilisation and War Reserve of Stores	...	...	...	...	...	...	...
Government of India's Contribution to the cost of the War represented by the ordinary maintenance charges of the Indian Expeditionary Forces	...	...	...	...	...	...	...
Special Services—							
Tibet Mission	...	...	...	...	1,42,688	...	...
Arms Traffic Operations	...	...	...	...	...	...	...
War—1914—Debitable to Indian Government—							
Port defences	...	...	...	...	...	...	...
Censors	...	...	...	...	...	...	...
Internment of enemy subjects	...	...	...	...	...	...	...
Other measures of internal defence	..	...	...	...	...	...	...
Coastal Patrol Service	...	...	...	...	...	...	...
Aden Operations	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
North-West Frontier, 1916	...	...	...	..	...	...	...
North-West Frontier, 1919 (See Account No. 70-C, page 262).	...	...	...	...	...	...	...
Total Part I	29,889	73,336	2,38,807	43,058	1,88,254	30,842	20,059
Carried over	29,889	73,336	2,38,807	43,058	1,88,254	30,842	20,059

for the Year ended 31st March 1920—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...		5,84,673
6,228	11,592	1,769	...	...	...	...	...		76,055
76,643	...	...	...	...	...	394	...		3,02,690
60,143	...	...	...	...	...	...	...		1,22,444
...	...	...	...	...	...	...	...		1,75,778
...	...	...	...	...	...	...	...		200
14,702	5,665	884	...	...	...	...	801		1,18,167
...	...	...	...	...	...	...	...		3,14,035
604	95,551	...	...	...	...	...	...		1,05,493
1,58,320	1,12,808	2,653	...	...	...	394	801		17,99,540
					Total India converted into £ at Rs. 15=£1			£	**119,969**
In England:									
Pay and expenses of Military Officers studying the Japanese and other languages								£	900
Fees, etc., payable in respect of Prize Cadets transferred from Quetta to Sandhurst								£	175
								£	1,075
								TOTAL £	121,044
38,365	1,26,222	4	3,871	6,429	1,437	5,700	...	3,44,849	11,36,000
...	3,48,970	...	35,214	9,610	9,974	...	...	29,93,399	42,07,000
38,365	4,75,192	4	39,085	16,039	11,411	5,700	...	33,38,248	53,43,000
					Total India converted into £ at Rs. 15=£1			£	**356,200**
4,460	5,000	600	...	...	...	...	...	...	70,417
41,998	27,154	8,655	3,619	390	...	...	...	...	3,50,827
10	—71	—57	—10	—4	—28	—20	6,537	3	12,647
...	...	...	...	...	...	...	...	...	34,145
565	...	...	...	...	...	...	...	...	1,12,322
...	...	...	...	...	...	...	...	1,50,00,000	1,50,00,000
...	...	...	...	...	...	...	...	4,84,80,000	4,84,80,000
...	...	...	...	...	...	...	...	...	1,42,688
906	...	...	...	...	...	...	...	...	906
...	...	...	...	...	...	...	...	35,95,502	35,95,502
...	...	...	...	...	...	...	...	2,71,139	2,71,139
...	...	...	...	...	...	...	...	3,20,086	3,20,086
...	...	...	...	...	...	...	...	1,55,197	1,55,197
...	...	...	...	...	...	...	...	3,01,987	3,01,987
...	...	...	...	...	...	...	...	62,51,975	62,51,975
...	...	...	...	...	...	...	...	33,50,739	33,50,739
...	...	...	...	...	...	...	...	22,88,910	22,88,910
...	...	...	...	...	...	...	...	24,09,99,734	24,09,99,734
47,939	32,083	9,198	3,609	386	—28	—20	6,537	32,10,15,272	32,17,39,221
47,939	32,083	9,198	3,609	386	—28	—20	6,537	32,10,15,272	32,17,39,221

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 14.							
Miscellaneous Services—*contd.*							
Brought forward	29,889	73,336	2,38,807	43,058	1,88,254	30,842	20,059
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Miscellaneous—							
Compensation for Losses	12,805	13,437	21,954	3,764	623	8,816	5,851
Printing charges	...	...	615	...	160	472	35
Moonshi Allowance	19,720	10,058	8,453	9,001	6,081	29,322	6,827
Grant-in-aid to equip new Army Institutes	—241	...	...	...	...	...	...
Contingencies	974	39,263	45,438	5,437	2,781	3,121	7,163
Miscellaneous	180	527	18	11,717	23,309	...	2,597
Total Part II	33,438	63,285	76,508	29,919	33,454	41,731	22,473
Total	63,327	1,36,621	3,15,315	72,977	2,21,708	72,573	42,532
GRANT 14-A.							
Indian Munitions Board.							
Under control of the Indian Munitions Board.							
Headquarters Staff	...	...	...	...	...	...	...
Accounts Staff	...	...	...	...	...	...	...
Provincial Controllers of Munitions	...	...	...	...	...	...	...
Deputy Controllers, Timber Supplies	...	...	...	...	...	...	...
Government Metallurgical Inspector	...	...	...	...	...	...	...
Superintendents of Local Manufactures and Government Test House	...	...	...	...	...	...	...
Tanning Adviser, Calcutta	...	...	...	...	...	...	...
Government Tanneries	...	...	...	...	...	...	...
Government Tanning Research Factory, Maihar	...	...	...	...	...	...	...
Collection and Supply of Tan-stuffs, Madras	...	...	...	...	...	...	...
Purchase, storage and supply of munitions	...	...	...	...	...	...	...
Government Acetone Factory	...	...	...	...	...	...	...
Kutra Ironworks, Kidderpore	...	...	...	...	...	...	...
Tent-making Factory, Fatehgarh	...	...	...	...	...	...	...
Controller (Jute Manufactures)	...	...	...	...	...	...	...
Albion Foundry, Sibpur	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...
GRANT 15.							
Hutting.							
Under control of Army Headquarters, etc.							
Hutting	...	...	...	—1,297	...	...	...

for the Year ended 31st March 1920—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
47,939	32,083	9,198	3,609	396	—28	—20	6,537	32,10,15,272	32,17,39,221
24	17,468	...	2,314	...	600	24	...	...	87,680
...	5,145	...	...	...	...	...	...	...	6,457
8,962	2,753	1,894	3,380	360	...	380	...	80	1,07,271
...	...	...	...	...	...	...	...	...	—241
14,405	10,650	1,491	3,867	101	511	...	...	71	1,35,273
1,102	6,749	...	...	...	...	1,098	...	...	47,797
24,493	42,765	3,385	9,561	461	1,111	1,502	...	151	3,34,237
72,432	74,848	12,583	13,170	847	1,083	1,482	6,537	32,10,15,423	32,21,23,458
								Total India converted into £ at Rs. 15=£1 . £	21,474,897
IN ENGLAND:									
Payment to the War Office in respect of:									
Savings due to the War under minor heads of Military Expenditure in England, for the year 1919-20								£	19,300
Expenditure in connection with the Army in India Committee								,,	4,562
Entertainment of Indian officers and miscellaneous expenditure arising out of the War . .								,,	4,944
Miscellaneous expenditure								,,	9,479
Stores for India:—North-West Frontier, 1919								,,	187,446
								,,	225,731
								TOTAL . £	21,700,628
...	...	...	...	...	...	...	...	5,16,237	5,16,237
...	...	...	...	...	...	...	...	1,14,656	1,14,656
...	...	...	...	...	...	...	...	5,14,388	5,14,388
...	...	...	...	...	...	...	...	1,15,822	1,15,822
...	...	...	...	...	...	...	...	—1,29,850	—1,29,850
...	...	...	...	...	...	...	...	—4,160	—4,160
...	...	...	...	...	...	...	...	15,335	15,335
...	...	...	...	...	...	...	...	—10,33,786	—10,33,786
...	...	...	...	...	...	...	...	39,308	39,308
...	...	...	...	...	...	...	...	—2,595	—2,595
...	...	...	...	...	...	...	...	16,96,554	16,96,554
...	...	...	...	...	...	...	...	4,57,968	4,57,968
...	...	...	...	...	...	...	...	1,33,508	1,33,508
...	...	...	...	...	...	...	...	9,89,178	9,89,178
...	...	...	...	...	...	...	...	—716	—716
...	...	...	...	...	...	...	...	2,03,974	2,03,974
...	...	...	...	...	...	...	...	2,43,864	2,43,864
...	...	...	...	...	...	...	...	38,69,685	38,69,685
								Total India converted into . £	257,979
...	...	...	...	...	—...	...	...	...	—1,297
								Total India converted into £ at Rs. 15=£1 . £	—86

No. 67D.—Detailed Account of Army Charge

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 16.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Conveyance by Road, River and Sea.							
Part I.—Under control of Army Head Quarters, etc.							
Sea and Inland Water charges—							
Medical Stores	...	...	...	...	527	...	...
Clothing	...	22	...	...	3,422	...	103
Ordnance	...	2,122	...	28	12,643	268	210
Supply Depôt Companies	...	...	...	...	31,194	...	...
Road Charges—							
Medical Stores	...	...	...	...	766	...	...
Clothing	...	...	...	...	34	...	...
Ordnance	...	95	80	...	698	...	...
Supply Depôt Companies	...	...	...	...	737	...	...
Total, Part I	...	2,239	80	28	50,021	268	313
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Sea Transport Charges	...	...	...	...	90,307	20,944	...
Sea and Inland Water Charges—							
Movements of Troops—British Army	...	...	...	...	4,604	...	...
Ditto Indian Army	...	...	...	1	6,889	...	...
Supply and Transport	...	16,549	...	...	1,02,573	65,317	...
Medical Services	...	...	...	...	42	...	...
Miscellaneous	...	...	...	...	39,466	...	...
Road Charges—							
Movements of Troops—British Army	100	18,348	19,483	65,174	103	...	10,339
Ditto Indian Army	447	20,609	12,661	12,902	16,980	...	12,913
Supply and Transport	53	4,863	5,342	6,687	1,066	...	439
Medical Services	36	7,057	3,175	16,106	402	...	488
Miscellaneous	118	18,761	6,753	16,212	145	...	265
Special Services—							
Gilgit Agency	...	152	...	...	...	...	...
Total, Part II	754	86,339	47,414	1,17,082	2,62,577	86,261	24,444
TOTAL	754	88,578	47,494	1,17,110	3,12,598	86,529	24,757
GRANT 17.							
Conveyance by Rail.							
Part I.—Under control of Army Head Quarters, etc.							
Railway Charges—							
Medical Stores	...	...	...	...	...	...	...
Clothing	...	...	...	...	...	...	...
Ordnance	...	...	...	...	...	...	...
Remount	...	...	...	...	...	...	...
Dairy Farms	...	...	...	...	...	...	...
Supply Depôt Companies	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Under control of the Indian Munitions Board—							
Railway Charges—							
Clothing Factories	...	...	...	...	...	...	...
Ordnance Factories	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total, Part I	...	...	...	...	...	...	...
(a) *Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.*							
Railway Charges—							
Movements of troops, British Army	57,586	60,225	2,27,754	1,25,468	1,90,807	1,04,059	1,66,529
Ditto Indian Army	70,520	1,98,812	2,68,585	3,66,193	2,04,694	2,07,005	3,78,152
Supply and Transport	91,782	8,70,418	20,41,017	11,93,745	7,89,039	7,96,777	14,09,250
Medical Services	9,350	16,939	27,395	26,876	23,610	20,366	19,594
Miscellaneous	7,245	5,233	84,665	28,269	2,88,554	10,842	12,352
Total, Part II	2,36,483	11,51,627	26,49,416	17,40,551	14,96,704	11,39,549	19,85,877
TOTAL	2,36,483	11,51,627	26,49,416	17,40,551	14,96,704	11,39,549	19,85,877

(a) The expenditure under Grant 17 is shown at page 223 in lump sum as it is audited by the Controller of Military Supply Accounts; but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account here.

for the Year ended 31st March 1920—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
511	19,317	870	...	...	...	...	...	...	21,225
...	4,724	9,818	...	...	...	...	...	...	18,089
7,433	24,163	40,628	...	...	...	...	...	...	87,495
58,075	...	2,37,217	...	...	...	...	...	...	3,26,486
...	2,939	...	...	...	14	...	...	...	3,719
...	3,737	...	...	...	...	...	...	...	3,771
...	4,289	...	...	...	...	...	...	...	5,162
...	...	...	...	...	...	...	...	...	737
66,019	59,169	2,88,533	...	...	14	...	...		4,66,684
29,949	29,571	1,37,238	...	...	...	22,800	...	—3,801	3,27,008
...	5,712	1,865	...	...	...	564	...	...	12,745
...	1,871	6,862	...	...	...	84	...	...	17,707
53,936	2,707	9,815	...	...	...	1,896	...	...	2,52,793
8,018	...	104	...	...	...	36	...	...	8,200
...	22	4,748	...	...	...	144	...	...	44,380
...	223	...	...	...	423	192	...	...	1,14,384
...	20	...	...	...	344	...	...	...	76,876
...	65	...	...	...	1,010	...	...	...	19,525
...	...	...	...	...	386	...	...	...	27,650
...	2	...	...	...	190	...	...	...	42,446
...	...	...	...	...	...	...		...	152
91,993	40,192	1,62,632	...	...	2,353	25,716	...	—3,801	9,43,866
1,57,922	99,361	4,51,165	...	...	2,367	25,716	...	—3,801	14,10,550
								Total India converted into £ at Rs. 15–£1	£ 94,037
IN ENGLAND:									
Indian Troop Service									£ 338,203
Passage of Officers and others									„ 500
									„ 338,703
								TOTAL	£ 432,740
...	...	...	...	...	...	...	2,09,627		2,09,627
...	...	...	...	...	...	...	4,66,170		4,66,170
...	...	...	...	...	...	...	33,57,722		33,57,722
...	...	...	...	...	...	...	5,95,447		5,95,447
...	...	...	...	...	...	...	3,34,740		3,34,740
...	...	...	...	...	...	...	11,13,583		11,13,583
...	...	...	...	...	...	...	2,47,950		2,47,950
...	...	...	...	...	...	...	...	7,26,376	7,26,376
...	...	...	...	...	...	...	...	6,41,291	6,41,291
...	...	...	...	...	...	...	...	9,468	9,468
...	...	...	...	...	...	...	63,25,239	13,77,135	77,02,374
3,93,846	1,82,990	33,259	2,508	6,936	1,959	...	...	...	15,53,026
4,23,375	2,91,151	1,00,247	13,708	1,688	6,229	...	...	...	25,35,359
13,84,749	5,51,053	63,990	24,910	4,023	1,586	...	...	...	92,22,339
28,714	34,775	4,358	3,281	588	1,688	...	...	...	2,18,034
46,282	18,736	6,082	2,185	401	255	...	...	...	5,11,051
22,76,966	10,78,705	2,07,886	51,592	13,636	10,817		...	...	1,40,39,809
22,76,966	10,78,705	2,07,886	51,592	13,636	10,817	...	63,25,239	13,77,135	2,17,42,183
								Total India converted into £ at Rs. 15–£1	£ 1,449,479

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 18.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cantonments.							
Part I.—Under control of Army Head Quarters, etc.							
Provincialised Grants to Cantonments	52,830	1,190	41,915	63,650	70,662	3,815	23,570
Purchase and Rent of Lands and Buildings	928	1,592	10,252	5,251	2,812	...	9,595
Total, Part I	53,758	2,782	52,167	68,901	73,474	3,815	33,165
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Cantonment Magistrates	62,568	66,575	1,44,561	1,54,337	1,43,439	87,719	1,42,942
Total	1,16,326	69,357	1,96,728	2,23,238	2,16,913	91,534	1,76,107
GRANT 19.							
Rewards for Military Services.							
Under Control of Army Head Quarters, etc.							
British Army	375	225	2,444	500	375	75	...
Indian Army	7,874	28,069	23,143	2,151	11,297	8,399	5,251
Decorations and Medals	...	...	5	138	58,620	...	...
Total ₹	8,249	28,294	25,592	2,789	70,292	8,474	5,251
GRANT 20.							
Pensions.							
Under control of Army Head Quarters, etc.							
Retired, Wound and Invalid Pensions and Gratuities to Europeans	12,770	75,040	95,935	1,46,102	2,65,796	30,434	41,862
Retired, Wound and Invalid Pensions and Gratuities to Indians	2,69,526	14,50,193	22,49,953	5,72,202	15,89,312	62,443	5,47,246
Family Pensions and Compassionate Allowances to Europeans	4,208	12,007	19,281	30,022	52,019	9,553	19,138
Departmental Pensions	10,824	32,579	1,05,618	66,267	3,64,361	11,661	30,316
Total in India ₹	2,97,328	15,69,819	24,70,787	8,14,593	22,71,488	1,13,891	6,38,562
Unadjusted Expenditure.							
Issues to Military Department not brought to account	...	...	...	...	...	...	...
Unadjusted Expenditure charged to Advances	...	...	...	...	...	...	...
Transfers between Military Divisions	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...
Total Expenditure excluding Unadjusted Expenditure	1,61,37,244	2,17,93,864	2,25,80,905	1,61,94,174	2,00,28,560	1,97,48,077	1,27,73,423
Unadjusted Expenditure	...	...	...	...	...	...	...

for the Year ended 31st March 1920—*continued*.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,03,668	10,960	33,933	14,000	10,390	11,435	30,980	...	...	4,72,998
62,440	812	—1,828	...	...	...	...	...	—13,192	78,662
1,66,108	11,772	32,105	14,000	10,390	11,435	30,980	...	—13,192	5,51,660
1,07,157	57,660	34,726	1,771	405	4,832	...	...	...	10,08,692
2,73,265	69,432	66,831	15,771	10,795	16,267	30,980	...	—13,192	15,60,352
							Total India converted into £ at Rs. 15=£1	**£**	104,024
1,263	379	225	...	...	...	...	...	375	6,236
18,685	5,392	4,201	2,263	480	...	1,362	...	74,751	1,93,318
838	...	...	...	...	...	...	...	...	59,601
20,786	5,771	4,426	2,262	480	...	1,362	...	75,126	2,59,155
							Total India converted into £ at Rs. 15=£1	**£**	17,277
IN ENGLAND: Cost of Medals								**£**	25
								TOTAL £	17,302
2,80,854	2,28,508	87,156	...	...	...	...	...	4,92,544	17,57,001
7,93,621	17,92,686	36,611	95,996	6,816	27,854	1,218	...	45,05,256	1,40,00,933
48,774	84,884	17,934	...	...	...	...	1,52,535	1,29,068	5,79,223
1,43,324	1,53,263	14,858	378	—1,034	2,174	1,365	...	6,45,014	15,80,968
12,66,573	22,59,341	1,56,559	96,374	5,782	30,028	2,583	1,52,535	57,71,882	1,79,18,125
							Total India converted into £ at Rs. 15=£1	**£**	1,194,542
IN ENGLAND: Payments to the Imperial Government on account of Retired Pay, Pensions, etc., of His Majesty's British Forces, for service in India: For the year 1919-20								£ 946,073	£
Add—Refund of portion of amount deducted in previous years in respect of contribution towards War Pensions and Gratuities payable in India and in England								£495,000	1,441,073
Pay of Non-effective Colonels of Royal Artillery									£ 562
Pay and Pensions of Non-effective and Retired Officers of the Indian Service									„ 1,219,067
Compassionate Allowances of Officers removed from the Service, etc.									„ 1,573
Pensions of Non-Commissioned Officers and men									„ 5,383
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty									„ 93,245
Pensions of Widows and Families of Officers, etc., of the Indian Service									„ 78,914
Gratuities to the widows and families of Officers killed in action									„ 5,860
Indian Military Service Family Pensions									„ 139,458
									2,983,135
								TOTAL £	4,177,677
...	...	...	...	...	...	...	...	...	—4,00,418
...	...	...	...	...	...	...	...	...	—10,46,116
...	...	...	...	...	...	...	...	...	—1,29,745
...	...	...	...	...	...	...	...	...	—15,76,279
							Total India converted into £ at Rs. 15=£1	**£**	—105,085
1,53,29,040	1,62,92,680	70,42,813	22,95,733	20,79,095	20,66,390	29,60,575	4,39,49,533	51,19,29,002	73,32,01,108
									—15,76,279
							TOTAL ARMY CHARGES IN INDIA	**Rs.**	73,16,24,829
							Total India converted into £ at Rs. 15=£1	**£**	48,774,989
TOTAL ARMY CHARGES IN ENGLAND									£ 6,546,364
								GRAND TOTAL £	55,321,353

No. 68A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1920.

	Rs.
Effective Services.	
IMPERIAL—INDIA, GENERAL.	
Dockyard Services and Supplies	33,58,159
Hire of Vessels	1,67,854
Sale-proceeds of Vessels and Stores	4,58,718
Miscellaneous—Other items	67,819
Total Rs.	40,52,500
Non-effective Services.	
Pensions	19,825
Total Receipts in India Rs.	40,72,325
TOTAL MARINE RECEIPTS CONVERTED INTO £ AT R15=£1 £	271,488

No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1920.

	Salaries and Establishments.	Contingencies.	TOTAL.
Effective Services. IMPERIAL—INDIA, GENERAL.			
General Supervision and Accounts.	Rs.	Rs.	Rs.
Naval Commander-in-Chief, India Station	10,000	...	10,000
Director and Captain Superintendent of the Royal Indian Marine	1,74,584	33,310	
Marine Audit Establishment	22,889	4,725	
	1,97,473	38,035	2,35,508
Total General Supervision and Accounts Rs.			2,45,508
Total India converted into £ at R15= £ 1 £			16,367
Marine Survey Department.			
Scientific Officers	17,351	...	
Office Establishment	8,729	1,558	
Total Marine Survey Department	26,080	1,558	27,638
Total India converted into £ at R15 = £ 1 £			1,843
Miscellaneous Shore Establishments.			
Perim Light-house	6,125	1,841	
Miscellaneous	25,123	...	
Total Miscellaneous Shore Establishments	31,248	1,841	33,089
Total India converted into £ at R15= £ 1 £			2,206

Dockyards.	Kidderpore.	Bombay.	
Staff Officer's and Superintendent's Departments	28,970	54,666	
Constructor's Department	15,913	38,780	
Factory Branch	46,153	67,359	
Assistant Constructor's Branch	25,880	41,112	
Store-Keeper's Department	48,864	1,58,487	
Cashier's Office	13,158	57,202	
Dockyard Dispensary	5,068	14,039	
Wages of Artificers and Labourers	96,725	8,66,569	
Accountant's Office	20,752	47,770	
Miscellaneous	10,153	15,260	
Total Dockyards	3,11,636	13,61,244	16,72,880
Total India converted into £ at R15= £ 1 £			111,526

Gross Tonnage.	Indicated Horse-Power.	**Salaries and Allowances of Officers and Men afloat.**		
		Harbour and Sea-going Vessels.		
5,048	7,249	"Northbrook"	1,09,003	
1,524	2,200	"Dalhousie"	92,379	
6,315	10,190	"Dufferin"	1,12,612	
903	1,277	"Lawrence"	86,739	
960	2,025	"Minto"	81,665	
5,467	9,366	"Hardinge"	99,342	
1,125	2,157	"Mayo"	83,653	
		Contingencies	7,341	6,72,734
		Inland Steamers and Flats.		
270	360	"Sladen,"	32,349	
172	250	"Bhamo"	19,466	
		Contingencies	587	52,402
		Marine Survey.		
300	486	"Palinurus"	7,857	
1,014	1,500	"Investigator"	63,044	
		Contingencies	432	71,333
33	67	Vessels in Ordinary Bombay	3,230	
569	...	Hulk "Quangtung"	3,987	
400	...	Flat "Ganges"	1,296	8,513
		Carried forward		8,04,982
				19,79,115

No. 68B.—Account of Marine Charges for the Year ended 31st March 1920—*concluded.*

			Rs. 19,79,115
Brought forward			8,04,982
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Salaries and Allowances of Officers and Men afloat—*concld.*			
Contingencies		75	
Vessels employed on Military Service and Special Defences at—			
Aden	Rs. 16,813		
Bombay	„ 49,294		
Calcutta	„ 35,345		
Karachi	„ 25,865		
Rangoon	„ 19,703		
		1,47,020	
Contingencies		2,352	1,49,447
Yard Craft Establishment.			
Yard Craft, Bombay		67,839	
Ditto, Calcutta		28,343	
Contingencies		68	
General Duty and Leave Allowances		3,67,482	96,250
Contingencies		1,020	
			3,68,502
Shore Allowances			59,431
Total Salaries and Allowances			14,78,612
Total India converted into £ at R15=£1			£98,574
In England—			
Royal Indian Marine Furlough Pay			£30,469
Total			£129,043
Victualling of Officers and Men afloat.			
Purchase of Provisions for Europeans and Indians		3,18,802	
Allowances in lieu of Provisions		1,59,267	
Purchase of water for Royal Indian Marine vessels		24,842	
Total Victualling of Officers and Men afloat			5,02,911
Total India converted into £ at R15=£1			£33,527
Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.			
Stores purchased monthly		9,46,645	
(A) Marine Stores and Coal for the Royal Indian Marine		16,90,962	
(B) Do. do. Local Governments and other Departments		22,40,638	
(C) Do. do. the Royal Navy		1,69,038	
Deduct—Debits to Local Governments, other Departments, and the Royal Navy		*23,99,676*	
		26,37,607	
(D) Cost of stores purchased at Home and passed out specially for adjustment in India		—40,349	
Total Purchase of Marine Stores, etc.			25,97,258
Total India converted into £ at R15=£1			£173,151
In England: Stores for India—	£		
Coal	137		
Miscellaneous	(a)729,759		£729,896
Total			£903,047
Purchase and Hire of Ships and Vessels.			
Purchase of Ships and Vessels		66,266	
Hire of Ships and Vessels		1,183	
Total Purchase and hire of ships, etc.			67,449
Total India converted into £ at R15=£1			£4,496
Miscellaneous.			
Piloting and towing, etc., Royal Indian Marine Ships		30,361	
Passage and Conveyance of Officers and Men		71,394	
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine ships and vessels at out-stations		62,725	
Medical Stores		1,579	
Allowances to Marine Officers for passing in Oriental languages		400	
Freight on Europe Stores		...	
Miscellaneous		3,50,510	
Deduct—Value of imported coal supplied to H. M.'s Ships of War in Indian Seas and of imported stores used on repairs to the "Sphinx"		*181*	
Total Miscellaneous			5,16,788
Total India converted into £ at R15=£1			£34,452
In England—			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas	£100,000		
Miscellaneous expenditure	£265		£100,265
Total			£134,717
Non-effective Services.			
Pensions		98,187	98,187
Total India converted into £ at R15=£1		£6,546	
In England—	£		
Royal Indian Marine Retired Pay	27,704		
Indian Navy Retired Pay	1,321	£29,025	£35,571
TOTAL CHARGES IN INDIA			72,40,320
Total India converted into £ at Rs. 15 = £1			£482,688
TOTAL CHARGES IN ENGLAND			£889,655
TOTAL MARINE CHARGES			£1,372,343

L.—Military Receipts and Services.

(*a*) Includes £273,027-13*s*.-7*d*. for Schedule Measure Expenditure.

No. 69.—ABSTRACT ACCOUNT of MILITARY WORKS RECEIPTS during the Year 1919-20.

HEADS OF REVENUE.	No. of Items.	UNDER CONTROL OF DIRECTOR GENERAL, MILITARY WORKS.														UNDER CONTROL OF INDIAN MUNITIONS BOARD.	GRAND TOTAL.
		Director-General of Military Works.	Delhi Province.	Madras (for Coorg only).	Bombay.	Bengal.	United Provinces of Agra and Oudh	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar	Central India.	Assam.	TOTAL.		
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	1	7,97,022	22,823	49	1,069	43	941	2,033	2,294	91,423	1,045	...	862	4,963	9,24,570	27,473	9,52,043
„ furniture	1a	...	...	...	...	...	...	...	22	...	...	...	...	...	22	200	222
Sales of buildings	2	17,470	...	...	...	...	...	...	20	2,500	...	...	...	...	19,990	...	19,990
„ barrack furniture	3	43,632	...	...	223	...	...	161	...	5,519	...	...	372	31	49,938	...	49,938
„ tools and plant	4	34,634	155	...	...	...	...	...	...	...	...	...	...	...	34,789	...	34,789
„ produce	5	5,393	...	...	25	...	410	...	...	...	...	7	...	5	5,840	...	5,840
„ old materials	6	36,394	32	...	279	...	...	...	117	672	...	...	...	66	37,560	10,542	48,102
Value of materials received from old buildings	7	59,643	...	...	...	...	...	...	13	...	...	...	...	...	59,656	7,037	66,693
Unclaimed deposits	8	765	...	...	...	...	...	...	...	...	...	...	...	...	765	...	765
Fines, refunds and miscellaneous.	9	63,631	147	...	15,942	1	32	...	...	1,107	...	...	...	...	80,860	...	80,860
Recoveries of advances made in England.	10	3,000	...	...	...	...	...	...	...	...	...	...	...	...	3,000	...	3,000
Recoveries on account of electric installations.	11	1,16,156	17,783	...	...	...	30	...	...	938	...	...	...	...	1,34,907	10,428	1,45,335
Recoveries on account of water-supply.	12	2,15,479	...	...	...	...	...	...	34	3,027	...	...	...	...	2,18,540	1,312	2,19,852
TOTAL		13,93,219	40,940	49	17,538	44	1,416	2,194	2,500	1,05,186	1,045	7	1,234	5,065	15,70,437	56,992	16,27,429
							3,610					1,241					
Total India converted into £ at Rs. 15= £1																£	108,496

No. 70.—ABSTRACT ACCOUNT of EXPENDITURE on MILITARY WORKS (*a*) during the Year 1919-20.

HEADS OF EXPENDITURE.	UNDER CONTROL OF DIRECTOR GENERAL, MILITARY WORKS.															UNDER CONTROL OF INDIAN MUNITIONS BOARD.	GRAND TOTAL.
	Director-General of Military Works.	Delhi Province. (*c*)	Madras (for Coorg only).	Bombay.	Bengal.	Port Blair.	United Provinces of Agra and Oudh.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Central India.	Assam.	TOTAL.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.																	
New Works (70A) .	2,37,21,601	5,91,070	...	2,42,292	5,837	1,714	25,219	55,798	—81,147	2,57,670	14,576	3,762	642	20,458	2,98,89,492	8,55,310	3,07,44,802
Repairs (70B) . .	75,16,242	1,79,101	219	83,365	42,862	3,352	8,595	26,750	1,49,884	3,07,493	9,156	1,339	12,954	54,508	83,95,820	5,63,809	89,59,629
Establishment . .	31,33,569	98,691	88	50,430	10,956	1,140	6,325	18,718	9,696	1,27,960	5,094	1,102	3,096	19,534	34,86,399	87,056	35,73,455
Tools and Plant .	7,67,386	23,999	10	8,370	731	76	555	1,682	1,718	8,927	355	109	251	2,365	8,16,534	884	8,17,418
Suspense . .	1,34,58,092	1,00,627	...	...	...	...	...	...	...	...	...	...	...	—10	1,35,58,709	...	1,35,58,709
Barrack furniture, including repairs and establishment .	21,60,760	...	...	6,880	...	106	...	7,229	...	61,534	...	...	1,943	2,590	22,41,042	...	22,41,042
TOTAL .	5,57,57,650	9,93,488	317	3,91,337	60,286	6,388	40,694	1,10,177	80,151	7,93,584	29,181	6,312	18,886	99,445	5,83,87,996	15,07,059	5,98,95,055
Deduct—Outlay in England . .	*17,57,362*	*3,775*	...	...	...	...	...	*3,004*	...	...	...	...	...	...	*17,64,141*	...	*17,64,141*
Net India Military Works . . .	5,40,00,288	9,89,713	317	2,91,337	60,386	6,388	40,694	1,07,173	80,151	7,93,584	29,181	6,312	18,886	99,445	5,66,23,855	15,07,059	5,81,30,914
					66,774		1,47,867					25,198					
Total India converted into £ at Rs. 15=£1																	£3,875,394
Charges in England: Stores for India (*b*) .																	117,609
GRAND TOTAL MILITARY WORKS .																	3,993,003

(*a*) Expenditure on Special Defence works which was previously recorded under a separate Major Head is now included under this head.
(*b*) Includes £86,530-4-10 for Schedule Measure Expenditure.
(*c*) Includes expenditure on account of Delhi Cantonment.

70A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.—NEW WORKS.

PROVINCES.	Accommodation for British Troops.	Accommodation for Indian Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Sanitation, Drainage, and Water-supplies.	Electric and Mechanical installations for lighting and punkha-pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Renewals and Improvements of Buildings.	Grass Farms.	Dairy Farms.	Petty Works.	GRAND TOTAL.	*Deduct—Outlay from contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under control of the Director-General Military Works.—																				
Director-General .	57,73,283	44,25,367	3,63,397	31,79,036	...	20,23,579	13,26,097	7,30,893	82,92,746	3,33,847	19,94,871	2,68,072	35,708	15,614	45,500	2,60,632	...	2,90,68,642	*3,47,041*	2,87,21,601
Delhi Province .	1,52,778	52,640	1,52,110	77,337	47,314	66,488	38,712	...	230	...	1,684	...	...	...	1,581	196	...	5,91,070	...	5,91,070
Bombay . .	2,21,857	2,071	—43	4,793	...	...	214	...	...	11,162	...	...	2,238	...	...	..	...	2,42,292	...	2,42,292
Bengal . .	...	...	...	3,007	...	...	211	...	...	...	2,619	...	...	...	...	...	...	5,837	...	5,837
Port Blair . .	22	1,303	199	184	...	...	6	...	...	...	...	...	...	...	...	...	...	1,714	...	1,714
United Provinces of Agra and Oudh .	...	337	8,338	...	...	...	103	...	3,085	...	13,356	...	...	...	...	...	...	25,219	...	25,219
Rajputana . .	13,349	41,667	...	922	...	...	4,617	...	...	...	...	...	...	...	...	...	...	60,555	*4,757*	55,798
Punjab . .	...	...	...	...	...	...	—99,298	...	10,785	26	...	7,340	...	...	...	...	...	—81,147	...	—81,147
Burma . .	64,811	1,83,199	5,935	13,615	...	4,896	197	...	84	14,933	...	...	...	...	...	...	...	2,87,670	...	2,87,670
Bihar and Orissa .	...	...	443	...	...	...	...	...	...	228	...	13,905	...	...	...	...	...	14,576	...	14,576
Central Provinces and Berar . .	...	...	...	...	...	...	3,762	...	...	...	...	...	...	...	...	...	...	3,762	...	3,762
Central India .	361	—281	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	642	...	642
Assam . .	...	114	4	478	...	...	9,451	10,052	...	...	359	...	...	...	...	...	...	20,458	...	20,458
TOTAL *Under control of Indian Munitions Board.—*	62,26,461	47,06,979	5,30,383	32,79,372	47,314	20,94,963	12,84,072	7,40,945	83,06,930	3,60,196	20,12,889	2,89,317	37,946	15,614	47,081	2,60,828	...	3,02,41,290	*3,51,798*	2,98,89,492
Controller of War Accounts.	...	...	...	...	...	1,307	...	...	...	8,54,003	...	...	...	...	...	...	...	8,55,310	...	8,55,310
GRAND TOTAL .	62,26,461	47,06,979	5,30,383	32,79,372	47,314	20,96,270	12,84,072	7,40,945	83,06,930	12,14,199	20,12,889	2,89,317	37,946	15,614	47,081	2,60,828	...	3,10,96,600	*3,51,798*	3,07,44,802
																			Total India converted into £ at Rs. 15=£1 £ .	2,049,653

No. 70B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—REPAIRS.

PROVINCES.	Buildings for accommodation for British Troops.	Buildings for accommodation for Indian Troops	Officers' Quarters and Mess Houses.	General Cantonment Works.	Electric and Mechanical installations for lighting and punkha-pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Rents of Buildings.	Grass Farms.	Dairy Farms.	Petty Repairs.	GRAND TOTAL.	*Deduct—Outlay from contributions.*	NET TOTAL.
Under control of Director General, Military Works—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General	12,51,437	7,06,332	1,79,540	27,21,574	7,73,561	3,68,264	1,62,268	8,76,048	1,32,098	1,47,250	46,911	30,092	6,20,623	336	1,440	...	80,17,774	*5,01,532*	75,16,242
Delhi Province	18,212	12,736	12,842	66,837	57,266	6,946	1,642	100	...	375	...	...	2,145	...	...	...	1,79,101	...	1,79,101
Coorg	...	...	...	...	...	219	...	...	...	...	...	...	...	...	...	...	219	...	219
Bombay	24,326	7,402	...	45,778	...	287	...	1,981	460	...	...	917	2,214	...	...	...	83,365	...	83,365
Bengal	...	970	3,589	1,363	...	3,328	...	2,855	...	26,808	...	...	3,951	...	...	...	42,864	*2*	42,862
Port Blair	1,327	394	1,406	...	...	...	...	...	...	...	...	...	225	...	...	...	3,352	...	3,352
United Provinces of Agra and Oudh	...	5,098	...	1,181	...	484	491	1,148	...	...	...	...	444	...	...	...	8,846	*251*	8,595
Rajputana	5,972	4,786	4,466	6,964	...	1,320	...	...	54	698	...	...	2,490	...	...	...	26,750	...	26,750
Punjab	...	...	...	...	...	1,17,777	...	13,363	415	...	18,329	...	...	...	...	...	1,49,884	...	1,49,884
Burma	59,180	24,574	38,819	1,20,554	1,549	13,757	...	...	34,277	...	...	...	14,783	...	...	...	3,07,493	...	3,07,493
Bihar and Orissa	...	...	...	...	...	...	...	...	3,871	...	...	...	5,285	...	...	...	9,156	...	9,156
Central Provinces and Berar	...	...	...	...	...	1,339	...	...	...	...	...	...	...	...	...	...	1,339	...	1,339
Central India	3,639	5,450	1,472	667	...	358	...	...	440	...	...	...	928	...	...	...	12,954	...	12,954
Assam	...	35,850	...	13,974	...	654	350	60	...	147	...	...	3,473	...	...	...	54,508	...	54,508
TOTAL	13,64,093	8,03,592	2,42,134	29,78,892	8,32,376	5,14,733	1,64,751	8,95,555	1,71,615	1,75,278	65,240	31,009	6,56,561	336	1,440	...	88,97,605	*5,01,785*	83,95,820
Under control of Indian Munitions Board—																			
Controller of War Accounts	...	...	...	16,119	...	...	...	..	5,08,191	...	...	...	39,499	...	...	...	5,63,809	...	5,63,809
GRAND TOTAL	13,64,093	8,03,592	2,42,134	29,95,011	8,32,376	5,14,733	1,64,751	8,95,555	6,79,806	1,75,278	65,240	31,009	6,96,060	336	1,440	...	94,61,414	*5,01,785*	89,59 629
																	Total India converted into £ at R15=£1		**£ 597,309**

No. 70-C.—Detailed Account showing charges compiled under Grant 14—North-West Frontier, 1919 in 1919-20.

Charges.		Rs.
1. Pay		4,79,91,767
2. Supply and Transport		7,85,68,493
3. Movement of troops and stores		2,29,23,670
4. Aviation		1,00,00,000
5. Clothing		1,50,75,859
6. Ordnance		2,86,53,665
7. Medical		32,80,039
8. Remounts		84,68,259
9. Miscellaneous		13,00,600
10. Charges in the Civil Departments		21,67,329
11. Charges in the Postal and Telegraph Department		56,90,752
12. Military Works Services		1,68,75,338
13. Marine		3,963
	Total India	24,09,99,734
Total India converted into £ at Rs. 15 = £ 1	**£**	**16,066,649**
In England:		
Stores for India		187,446
	Total £	16,254,095

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1919-20.

Section M.—Provincial Surpluses and Deficits.

Expenditure 454,333.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	
Adjustment on account of Provincial Services.	71	Contribution between Imperial and Provincial Revenues—				
		Net Contribution to Provincial .	264	1,913,001	...	...
	72	Provincial Balances, Surpluses and Deficits.	265	13,538,200	...	454,333
				Total .	...	454,333

No. 71.—ACCOUNT of CONTRIBUTION BETWEEN IMPERIAL and PROVINCIAL REVENUES during the year 1919-20.

[Credits + Debits — to Provincial Revenues.]

NATURE OF CONTRIBUTION.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contribution under the Provincial Settlements in order to provide for excess or deficiency of assigned Revenue as compared with assigned Expenditure .	—21,43,000	—9,38,000	—7,28,000	—19,76,000	+4,86,000	+12,90,000	—2,36,000	+21,40,000	+6,89,000	—14,16,000
Special Contribution—										
In consequence of subsequent modifications of the provincial Settlements	+17,52,550	+1,13,881	+26,42,014	+38,19,433	+25,25,744	—67,799	+28,92,948	+87,852	+59,367	+1,38,25,990
In consequence of the new scheme of Taxation .	—9,46,000	—76,03,000	—74,22,000	—5,41,900	—1,21,500	—23,32,000	—1,00,000	—2,29,300	—84,500	—1,93,80,200
For Police Reforms	...	+3,25,000	...	+3,77,000	...	...	...	+1,74,000	...	+8,76,000
For increase of Expenditure on account of Education	+28,50,000	+21,30,000	+41,81,000	+22,96,500	+13,30,400	+11,43,800	+18,35,500	+9,24,000	+5,97,500	+1,72,88,700
For increase of Expenditure on Sanitation .	+6,35,466	+6,20,000	+5,58,200	+6,87,312	+4,21,672	+3,30,480	+3,33,133	+3,00,000	+50,000	+39,36,263
Non-recurring grants in aid of Educational, Sanitary, Public Works and Miscellaneous Expenditure	+8,72,967	+20,12,091	+18,49,706	+9,22,252	+12,68,112	+18,39,964	+6,70,432	+3,45,474	+22,72,263	+1,20,53,261
In aid of Provincial Resources generally . .	...	...	...	...	...	+15,11,000	...	...	...	+15,11,000
In adjustment of Inter-provincial transactions .	...	...	—94,314	...	...	...	+2,11,413	+5,000	—1,22,099	...
Total Special Contributions . .	+51,64,983	—24,02,028	+17,14,606	+75,66,597	+54,24,428	+24,25,445	+58,43,426	+16,07,026	+27,72,531	+3,01,11,014
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+30,21,983	—33,40,028	+9,86,606	+55,84,597	+59,10,428	+37,15,445	+56,07,426	+37,47,026	+34,61,531	+2,86,95,014
	Net contribution from Imperial to Provincial Rs. 2,86,95,014 converted into £ at Rs. 15=£1 . £									**1,913,001**

No. 72.—ACCOUNT of PROVINCIAL REVENUE, EXPENDITURE, and BALANCES for the Year ended 31st March 1920.

	Opening Balance.	Revenue including contribution from Imperial as per Account No. 9.	TOTAL.	Expenditure as per Account No. 10.	Closing Balance.	PROVINCIAL SURPLUSES. Increase of Balance.	PROVINCIAL DEFICITS. Decrease of Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	2,10,28,558	9,77,50,823	11,87,79,381	9,81,86,610	2,05,92,771	...	4,35,787
Bombay	4,40,69,895	11,24,86,841	15,65,56,736	11,21,62,033	4,43,94,703	3,24,808	...
Bengal	3,72,00,545	8,42,15,712	12,14,16,257	7,94,18,580	4,19,97,677	47,97,132	...
United Provinces of Agra and Oudh	2,52,55,883	8,25,88,696	10,78,44,579	8,57,57,224	2,20,87,355	...	31,68,528
Punjab	2,30,95,145	6,59,94,639	8,90,89,784	6,31,25,377	2,59,64,407	28,69,262	...
Burma	1,31,98,497	6,77,35,912	8,09,34,409	6,65,66,927	1,43,67,482	11,68,985	...
Bihar and Orissa	1,52,91,664	3,64,06,609	5,16,98,273	3,70,55,715	1,46,42,558	...	6,49,106
Central Provinces and Berar	1,27,05,222	3,74,34,526	5,01,39,748	3,68,71,721	1,33,18,027	6,12,805	...
Assam	44,12,600	1,87,37,769	2,32,10,369	1,75,02,342	57,08,027	12,95,427	...
TOTAL Rs.	19,62,58,009	60,34,61,527	79,97,19,536	59,66,46,529	20,30,73,007	1,10,68,419	42,53,421
Converted into £ at Rs. 15=£1 . £					13,538,200	737,894	283,561
Net Provincial Surplus .						454,333	

M.—Provincial Adjustments.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1919-20.

Section N.—Railway, Irrigation and other Capital not charged to Revenue.

Receipts £82,268. Disbursements £10,491,816.

Major Heads.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	73	General Abstract of Expenditure and Results (Summary)	269	...	...	...
Capital Expenditure on Railways.	73A	Statement of money specifically provided for and of amount expended	270	...	...	...
„ „	73B	„ „ „ summary to end of 1919-20	272	...	...	...
„ „	74	State Railways—Construction	274	...	...	8,991,235
Account of capital raised through Companies towards outlay on State Railways.	74A	Debenture capital raised by Companies	276	...	—102,757	...
	„	Contributions by Companies from their Provident Fund	276	...	...	...
	74B	Detailed Account of East Indian Railway	276	3,014,556	...	...
	74C	„ „ Eastern Bengal Railway	277	934,609	...	...
	74D	„ „ Oudh and Rohilkhand Railway	278	305,657	...	...
	74E	„ „ North Western Railway	279	1,999,769	...	...
	74F	„ „ South Indian Railway	280	89,119	...	...
	74G	„ „ Great Indian Peninsula Railway	281	1,011,897	...	...
	74H	„ „ Bombay, Baroda and Central India Railway	282	713,856	...	...
	74I	„ „ Madras and Southern Mahratta Railway	283	...	...	...
	74J	Statement of Progressive Discharge of liabilities through the purchase of Railways	284	...	...	...
	75	Irrigation Works—Construction	288	...	...	164,301
Redemption of Liabilities.	76	Capital Charge involved in Redemption of Liabilities	289	...	...	...
General Public Works Statements.	77	Details of Expenditure on Establishment	290	...	...	...
	78	Charges for Establishment and the percentage it bears to the outlay on works and repairs	301	...	...	...
	78A	Details and distribution of expenditure on Tools and Plant	305	...	...	...
Capital Account of Indian Railway Companies.	79	Capital raised and deposited by Companies	307	...	85,809	453,000
	„	Outlay of Railway Companies and Repayments	307	...	99,216	547,585
	79A	Capital subscribed by Indian States	308	...	...	...
Initial Expenditure on New Capital at Delhi.	80	Initial Expenditure on New Capital at Delhi.	309	...	...	335,695
		Detailed account of works expenditure—				
	80A	Buildings	310	122,629	...	...
	80B	Communication	310	3,979	...	...
	80C	Miscellaneous Public Improvements	310	6,326	...	...
	80D	Irrigation	311	774	...	...
	80E	Sanitation	311	59,217	...	...
	80F	Miscellaneous	311	16,508	...	...
	80G	Maintenance during construction	311	34,680	...	...
				Total £	82,268	10,491,816

No. 73.—SUMMARY of Capital Expenditure

[£1 is recorded for every 15 rupees in

Years.	No. of Items.	Construction.* Railways. India.	Railways. England.	Railways. Total.	Irrigation. India.	Irrigation. England.	Irrigation. Total.	Total Construction.
1		2	3	4	5	6	7	8
		£	£	£	£	£	£	£
Prior to 1876-77	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,472
1881-82	7	1,427,346	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88	13	446,121	1,109,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89	14	28,925	772,021	800,946	355,254	4,357	359,611	1,160,557
1889-90	15	878,540	997,588	1,876,128	303,975	1,963	305,938	2,182,066
1890-91	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94	19	2,012,594	711,971	2,724,565	494,294	13,299	507,593	3,232,158
1894-95	20	2,191,890	799,811	2,991,701	434,563	4,716	439,279	3,430,980
1895-96	21	2,131,577	679,562	2,811,139	501,667	3,612	505,279	3,316,418
1896-97	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325 692
1897-98	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902	27	2,685,363	853,201	3,538,564	667,465	12,175	679,640	4,218,204
1902-1903	28	3,109,506	1,529,344	4,638,850	715,734	9,604	725,338	5,364,188
1903-1904	29	3,363,993	1,323,524	4,687,517	675,997	4,332	680,329	5,367,846
1904-1905	30	4,514,478	1,513,784	6,028,262	620,398	7,259	627,657	6,655,919
1905-1906	31	7,424,473	2,057,886	9,482,359	833,354	35,718	869,072	10,351,431
1906-1907	32	5,384,545	2,551,691	7,936,236	1,455,711	85,461	1,541,172	9,477,408
1907-1908	33	7,968,860	2,414,214	10,383,074	1,197,571	100,458	1,298,029	11,681,103
1908-1909	34	6,189,335	3,329,587	9,518,922	1,393,851	68,721	1,462,572	10,981,494
1909-1910	35	4,251,599	2,096,986	6,348,585	1,447,963	49,040	1,497,003	7,845,588
1910-1911	36	7,086,011	1,870,928	8,956,939	1,520,309	69,678	1,589,987	10,546,926
1911-1912	37	4,871,050	2,155,694	7,026,744	1,838,268	92,234	1,930,502	8,957,246
1912-1913	38	6,404,219	2,454,354	8,858,573	1,842,268	37,853	1,880,121	10,738,694
1913-1914	39	20,851,200	2,999,328	23,850,528	1,797,598	74,952	1,872,550	25,723,078
1914-1915	40	8,084,464	2,424,059	10,508,523	1,630,020	63,669	1,693,689	12,202,212
1915-1916	41	3,926,153	852,742	4,778,895	1,297,250	41,973	1,339,223	6,118,118
1916-1917	42	1,555,422	318,654	1,874,076	843,865	8,101	850,966	2,725,042
1917-1918	43	3,131,245	439,433	3,570,678	662,325	1,952	664,277	4,234,955
1918-1919	44	4,230 714	632,142	4,862,856	(c)548,564	2,153	550,717	5,413,573
1919-1920	45	5,918,613	3,079,572	8,998,185	505,306	25,978	531,284	9,529,469
		161,237,666	61,341,310	222,578,976	41,871,188	3,889,272	45,760,460	268,339,436

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £566,694. The purchase of the Naihati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under † Includes £7,117 in respect of

¶ In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge for exchange among the respective heads and the revised totals converted at R15=£1.

(c) Previous outlay reduced by £10,927 on account of readjustment of special tools and plant charges for 1918-19 in the United Provinces.

DISTRIBUTION of Capital Expenditure on State Railways and

State Railways.		India, General.	North-West Frontier.	Madras.	Bombay.
India	R	10,39,15,274 (d)	...	...	...
Deduct—Gain by exchange	R	*1,52,40,322*	...	...	...
Deduct—Charged to Revenue	R	...	...	...	...
Net—India	R	8,86,74,952	...	...	...
Converted at R15=£1	£	5,911,663	...	...	...
England	£	3,079,572	...	...	...
Total	£	8,991,235	...	...	...
Irrigation.					
India	R	...	2,44,497	530,012	196,971
Deduct—Gain by exchange	R	...	*66,345*	...	...
Net India	R	...	1,78,152	530,012	1,96,971
Converted at R15=£1	£	...	11,877	35,334	13,131
England	£	...	13,406	...	...
Total	£	...	25,283	35,334	13,131

(d) This represents gain by exchange on transactions of State Railways worked by the State the sterling capital expenditure on which is shown against the entry "England". The gain by exchange on transactions of Company worked lines is included along with capital expenditure in the sum of Rs. 10,39,15,274 shown against "India" above.

on State Railways and Irrigation Works.¶

respect of transactions in India.]

No. of Items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.										Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	Charged against Revenue.						Not charged to Revenue.	Total Construction as in column 8 met from				
	Famine Insurance.		Frontier Railways prior to 1884-85.	Preliminary Expenditure, etc., on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Total charged against Revenue.		Capital raised through Companies, see Account No. 74-A.	State Funds.		
	Railways.	Irrigation Works.										
	9	10	11	12	13	14	15	16=8—15	17	18	19	20=17+18+19.
	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228	...	17,626,531	...	17,626,531
2	...	...	...	20,331	5,176	53,367	78,874	2,606,035	...	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	...	3,396,193	...	3,396,193
4	...	...	...	109,988	4,534	32,770	147.292	2,841,095	...	2,988,387	...	2,988,387
5	...	...	927,285	296,746	4,457	46.725	1,275,213	2,352,624	...	3,627,837	†9,573,056	13,200,893
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	...	4,152,472	...	4,152,472
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	...	2,698,042	586,300	3,284,342
8	—88,752	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	...	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	—188,540	15,936	199	504,315	2,738,118	...	3,242,433	566,261	3,808,694
10	630,971	168,697	...	...	175,667	...	975,335	2,817,743	...	3,793,078	1,314,746	5,107,824
11	392,667	124,538	...	...	421.370	10,453	949,028	3,516,910	...	4,465,938	1,086,045	5,551,983
12	133,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	...	4,125,071	4,914,546	9,039,617
13	...	60,670	...	...	53,964	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,160,557	10,336,049	11,496,606
15	...	47,638	...	9,840	3,315	5,679	66,472	2,115,594	...	2,182,066	...	2,182,066
16	...	49,594	...	37,123	—782	13,756	99,691	2,243,757	...	2,343,448	4,692,557	7,036,005
17	323,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	...	2,850,688	...	2,850,688
18	656,312	40,529	...	—70	226,324	7,007	930,102	2,657,527	...	3,587,629	...	3,587,629
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	...	3,232,158	...	3,232,158
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,964,154	...	3,430,980	...	3,430,980
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	181,132	3,135,286	...	3,316,418
22	...	31,220	...	196	8,500	5,693	45,609	4,280,083	957,134	3,368,558	...	4,325,692
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,055	...	3,768,745	...	3,768,745
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952
26	...	31,114	...	4,239	—52,068	4,207	—12,508	4,040,958	2,015,610	2,012,840	5,922,350	9,950,800
27	...	70,692	...	81,671	—66,709	61,398	147,052	4,071,152	764,098	3,454,106	...	4,218,204
28	1,625	94,742	...	18,565	54,659	66,405	235,996	5,128,192	1,303,361	4,060,827	...	5,364,188
29	96,605	144,446	...	29,257	26,550	27,985	324,843	5,043,003	...	5,367,846	...	5,367,846
30	115,812	215,012	...	9,177	6,250	51,473	397,724	6,258,195	963,636	5,692,283	...	6,655,919
31	55,278	296,573	...	9,687	7,195	16,305	385,038	9,966,393	1,487,995	8,863,436	12,980,960	23,332,391
32	3,442	356,460	...	14,517	3,236	387,085	764,740	8,712,668	...	9,477,408	...	9,477,408
33	6,561	417,240	...	7,443	—197,975	35,067	268,336	11,412,767	1,897,112	9,783,991	2,144,800	13,825,903
34	70	403,030	...	30,269	415	76,053	509,837	10,471,657	4,278,547	6,702,947	...	10,981,494
35	12,015	432,888	...	13,708	1,246	11,765	471,622	7,373,966	2,459,426	5,386,162	...	7,845,588
36	36,895	359,660	...	4,044	795	26,439	427,833	10,119,093	2,294,278	8,252,648	5,904,100	16,451,026
37	44,275	383,465	...	249	836	10,506	439,331	8,517,915	...	8,957,246	...	8,957,246
38	41,411	426,501	...	...	4,266	45,291	517,469	10,221,225	13,333	10,725,361	...	10,738,694
39	8,576	491,424	...	2,058	1,414	98,864	602,336	25,120,742	34,667	25,688,411	...	25,723,078
40	—1,311	501,311	...	—483	459	69,198	569,174	11,633,038	2,368,577	9,833,635	...	12,202,212
41	—193	500,193	...	1,713	1,263	26,077	529,053	5,589,065	3,472,246	2,645,872	...	6,118,118
42	—476	333,601	...	...	2,204	5,282	340,611	2 384,431	...	2,725,042	...	2,725.042
43	—20	344,449			—766	— 53,163	290.500	3,944,455	—500,000	4,734 955	...	4,234,955
44	—19	302 279	...	...	5,376	11,673	319,309	5,094,264	...	5,413,573		5,413,573
45	...	356,944	...	...	6,950	(*b*)10,039	373,933	9,155,536	—102,757	9,632,226		9,529,469
	5,248,069	7,759,189	2,938,755	1,046,527	1,210,052	4,950,710	23,133,302	245,203,134	25,599,672	242,739,764 (*a*)	60,503,103	328,841,539

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925: under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
R1,06,750 Debt incurred in India.

(*a*) Includes £566,667 capital subscribed by the Jaipur Durbar towards outlay on the Nagda-Muttra Railway. (Account No. 79A.)

(*b*) *Vide* Account No. 75.

Irrigation Works not charged to Revenue, by Provinces, during 1919-20.

Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
...	76,169	...	...	...	...	28,080	10,40,19,523
...	...	...	...	...	...	...	*1,52,40 322*
...	*76,169*	...	...	...	...	*28 080*	*1,04,249*
...	...	...	...	...	...	...	8,86,74,952
...	...	...	...	...	...	...	5,911,663
...	...	...	...	...	...	...	3,079,572
...	...	...	...	...	...	...	8,991,235
...	582,971	—194,396	20,818	—701	8,73,060	...	22,53,232
...	...	*36,975*	...	...	*705*	...	*104,025*
...	5,82,971	—231,371	20,818	—701	8 72,355		21.49,207
..	38,865	—15,424	1,388	—47	58,157	...	143,281
...	...	7.471	...		143	...	21,020
...	38,865	—7,953	1,388	—47	58,300	...	164,301

N.—Ry., Irrn. and other Capl. not charged to Revenue.

No. 73A.—STATEMENT of Money specifically provided for Capital Expenditure on Railways and of Amount expended in 1919-20.

Amount specifically provided.	£	Expenditure.	£
Capital Receipts from Railway Companies (see Accounts Nos. 74A and 79).	—469,948	State Railways (see Account No. 73, column 4).	8,998,185
Appropriation from Revenue for Railways (see Account No. 73, column 13).	6,950	Capital expenditure by Railway Companies (see Account No. 79).	448,369
Excess over amount specifically provided (see below).	9,909,552		
TOTAL .	9,446,554	TOTAL .	9,446,554

NOTE.—The excess of Expenditure shown above is accounted for as follows :—

	£	£
(*a*) Loan issued in India	14,190,147	
(*b*) Net receipts under heads of Debt, Deposits and Advances other than (*a*) above .	9,619,962	
(*c*) Cash Balance reduced	2,368,028	26,178,137
Deduct—		
(*d*) Excess of Expenditure (charged to Revenue) over Revenue	*15,768,589*	
(*e*) Capital expenditure not charged to Revenue on Works other than Railways .	*499,996*	*16,268,585*
Total (see above) .		9,909,552

No. 73 B.—Summary of Amounts provided for Capital Expenditure on Railways and Annual Expenditure thereof from 1905-1906 to end of 1919-1920.

No. 73B.—Summary of Amounts provided for CAPITAL EXPENDITURE on RAILWAYS

(1) Year.	RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS.								OTHER	
	(2)* Loans for Railway purposes issued under the East Indian Loans Act.	(3) Capital Receipts from Railway Companies.	(4) Capital contributed by Indian States towards outlay on State Railways.	(5) Appropriation from Famine Grant for Avoidance of Debt.	(6) Appropriation from Famine Grant for Protective Railways.	(7) Appropriation from Revenue for other Railways.	(8) Moiety of Profits on Rupee coinage.	(9) Total "Resources specifically provided" (Cols. 2 to 8).	(10) Revenue. Surplus(+) or Deficit(—).	(11) Loans issued in India.
	£	£	£	£	£	£	£	£	£	£
1905-06	12,089,146	1,452,321	...	512,262	55,278	16,882 (*a*)	...	14,125,889	2,091,854	2,666,667
1906-07	2,000,000	—254,440	...	332,383	3,442	17,753 (*b*)	...	2,099,138	1,589,340	3,000,000
1907-08	8,632,947	2,243,776	...	250,000	6,561	(*c*) —190,532	1,123,604	12,066,356	300,615	1,666,667
1908-09	6,842,053	5,298,853	...	250,000	70	30,684 (*d*)	51	12,421,711	—3,737,710	1,333,333
1909-10	10,569,573	2,457,210	66,667	475,338	12,015	14,953 (*e*)	...	13,595,756	606,641	1,666,667
1910-11	6,724,820	2,381,519	...	601,095	36,895	4,839(*f*)	...	9,749,168	3,936,287	1,000,000
1911-12	3,355,103	17,497	...	457,967	44,275	1,085(*g*)	...	3,875,927	3,940,334	1,333,333
1912-13	3,000,000	578,079	...	343,203	41,411	4,266	...	3,966,959	3,107,634	2,000,000
1913-14	...	4,752,147	200,000	342,489	8,576	3,472(*h*)	...	5,306,684	2,312,423	2,000,000
1914-15	3,250,000	(*k*) 4,548,590	66,666	220,115	—1,311	223(*i*)	...	8,084,283	—1,785,270	3,333,333
1915-16	3,250,000	3,865,447	66,667	425,305	—193	2,976(*l*)	...	7,610,202	—1,188,661	3,332,400
1916-17	...	555,431	66,667	479,258	—476	2,204	...	1,103,084	7,478,170	4,486,680
1917-18	...	—1,305,810	100,000	651,806	—20	—766	...	—554,790	8,087,074	...
1918-19	...	—1,419,639	...	379,003	—19	5,376	...	—1,035,279	—3,820,409	...
1919-20	...	—469,948	...	...	...	6,950	...	—462,998	—15,768,589	14,190,147
	59,713,642	24,701,033	566,667	5,720,224	206,504	—79,635	1,123,655	91,952,090	7,149,733	42,009,227

* When a loan under the East India Loans Act is issued at a premium, the nominal amount is entered in this column and the premium is credited year of issue or by the provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount of the discount by the date at which in 1905-1906 of £10,089,146 stock direct to stockholders of the Bombay, Baroda and Central India Railway Company, in substitution for part of the cash nominal amount of the stock and the amount of cash of which it was accepted as the equivalent; and the nominal amount of the stock was entered in this

(*a*) Includes £9,687 previously charged to Revenue brought on to Capital account of 1905-06 without financial adjustment.
(*b*) Ditto £14,517 ditto ditto 1906-07 ditto.
(*c*) Ditto £7,443 ditto ditto 1907-08 ditto; £198,155 expended from Local Funds on the
(*d*) Ditto £30,269 ditto ditto 1908-09 ditto.
(*e*) Ditto £13,708 ditto ditto 1909-10 ditto.
(*f*) Ditto £4,044 ditto ditto 1910-11 ditto.
(*g*) Ditto £249 ditto ditto 1911-12 ditto.
(*h*) Ditto £2058 ditto ditto 1913-14 ditto.
(*i*) Ditto £—483 and £247 ditto ditto 1914-15 ditto.
(*j*) £13,355,280 transferred from Capital Account of Railway Companies to State Railway Construction without financial adjustment.
(*k*) £212,523 Receipts and £164,141 Expenditure transferred from "Deposits" to Capital Account of Indian Railway Companies.
(*l*) Includes £1,713 previously charged to Revenue brought on to Capital account of 1915-16 without financial adjustment.

and Annual Expenditure thereof from 1905-1906 to end of 1919-20.

Resources.					Capital Expenditure on Railways.					
(12) Net Receipts under Debt Deposits and Advances, other than items shown separately.	(13) Cash Balances reduced (+) or increased (—).	(14) Deduct—Capital expenditure not charged to Revenue on Works other than Railways.	(15) Deduct—India's Financial Contribution to the war.	(16) Total "Other Resources" (columns 10 to 15).	(17) Total Provision (columns 9 and 16).	(18) On State Railways (including purchased lines worked by Companies).	(19) By Railway Companies (other than those working purchased lines).	(20) Discharge of Liabilities.	(21) Purchase of Lines.	(22) Total expenditure (columns 18 to 21).
£	£	£	£	£	£	£	£	£	£	£
836,900	794,375	*556,194*	...	5,833,602	19,959,491	9,482,359	—362,528	250,000	10,589,660	19,959,491
279,311	4,282,927	*797,627*	...	8,353,951	10,453,089	7,936,236	1,766,953	749,900	...	10,453,089
142,840	—2,655,163	*845,722*	...	—1,390,763	10,675,593	10,383,074	—342,181	634,700	...	10,675,593
3,012,820	—99,330	*983,489*	...	—474,376	11,947,335	9,518,922	562,613	1,865,800	...	11,947,335
4,744,756	—9,415,504	*1,052,349*	...	—3,449,789	10,145,967	6,348,585	2,117,982	1,679,400	...	10,145,967
2,303,534	—3,636,225	*1,203,888*	...	2,399,708	12,148,876	8,956,939	—1,375,963	2,317,900	2,250,000	12,148,875
3,683,544	—2,141	*1,541,523*	...	7,413,547	11,289,474	7,026,744	986,530	3,276,200	...	11,289,474
2,266,483	2,660,647	*1,523,223*	...	8,511,541	12,478,500	8,858,573	1,142,327	2,477,600	...	12,478,500
572,260	5,316,780	*1,729,396*	...	8,472,067	13,778,751	23,850,528 (j)	—11,352,977 (j)	1,281,200	...	13,778,751
2,792,944 (k)	1,073,415	*1,483,541*	...	3,930,881	12,015,164	10,508,523	(k)1,506,641	...	...	12,015,164
2,393,268	—2,126,834	*1,144,227*	...	1,265,946	8,876,148	4,778,895	439,753	3,657,500	...	8,876,148
—4,551,080	—1,865,805	*756,380*	...	4,791,585	5,894,669	1,874,076	770,593	3,250,000	...	5,894,669
101,233,168	—5,265,384	*623,534*	*100,000,000*	3,431,324	2,876,534	3,570,678	—694,144	...	...	2,876,534
9,723,869	—65,492	*522,515*	...	5,315,453	4,280,174	4,862,856	—582,682	...	...	4,280,174
9,619,962	2,368,028	*499,996*	...	9,909,552	9,446,554	8,998,185	448,369	...	...	9,446,554
139,054,579	—8,635,706	*15,263,604*	*100,000,000*	64,314,229	156,266,319	126,955,173	—4,968,714	21,440,200	12,839,660	156,266,319

to Revenue. When a loan is issued for cash at a discount, the discount is made good from Revenue either by being charged against Revenue in the the loan can be redeemed: in the former case the nominal amount of the loan is entered in this column, in the latter case the cash proceeds. The issue payable on the purchase of the undertaking was an exceptional transaction; no charge was made to Revenue on account of the difference between the column.

Mayavaram-Mutupet Railway has been dropped out of this account without financial adjustment.

No. 74.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Items.	EXPENDITURE DURING THE YEAR. Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	DEDUCT. *Receipts on Capital Account.*	DEDUCT. *Stores and advances paid for in previous years and charged to works in current year in excess of payments on the same Account.*	NET OUTLAY.
IMPERIAL. *India, General.*		R	R	R	R	R	R
1. Assam-Bengal { Part I	1	5,427	...	...	...	...	5,427
1. Assam-Bengal { Part II	1	26,83,637	213	24,78 204	*521*	...	51,61,533
2. Aden Railway	2	2,33.539	120	3,248	...	...	2,36,907
3. Bombay, Baroda and Central India	3	92,58,920	53,921	13,95,004	...	...	1,07,07,845
4. Burma	4	...	...	...	...	...	...
5. ,, Extensions	5	3 39,721	31,343	13,481	...	...	3,84,545
6. Bengal Nagpur	6	2,02,07,356	1,64.113	1,40,61,180	*3,296*	...	3,44,29,353
7. East Indian	7	1,11,47,814	67,843	3,40,02,711	*35*	...	4,52,18,333
8. Eastern Bengal System	8	84,65,637	14,221	55 39,301	*21*	...	1,40,19,138
9. Great Indian Peninsula	9	54,82,958	1,26,640	96,22,856	*54,005*	...	1,51.78,449
Agra-Delhi Chord		27,949	—588	...	...	...	27,361
Baran-Kotah		...	...	...	...	...	...
Bhopal		24,269	...	...	...	...	24,269
Cawnpore-Banda		71,420	269	...	...	...	71,689
10. Jodhpur-Hyderabad (British Section)	10	26,622	...	...	...	...	26,622
11. Lucknow-Bareilly	11	...	...	...	...	...	...
12. Madrasand Southern Mahratta	12	...	...	...	...	...	...
Bezwada Extension		465	...	...	...	...	465
Dhone Kurnool		...	...	...	...	...	...
13. North Western	13	2,88,11,387	1,73,775	10,54,020	*42,647*	...	2,99,96,535
Laki Pezu Tank		1,10,580	15,263	...	*1 493*	*1,958*	1,23,092
Nushki Extension		34,10,183	6,83,710	1,43,207	*5,60,460*	...	36,76,640
Tank Murtaza Railway		4,65,505	68,048	18,996	*25,646*	...	5,26,903
14. Oudh and Rohilkhand	14	35,84,644	...	10,00,214	...	...	45,84,858
15. South Indian	15	6,98,240	7,699	4 80,905	*—1,49,939*	...	13,36,783
Coonoor Ootacamand		2,201	—278	...	...	*659*	1,264
Dharmapuri-Hosur Extension		...	...	...	...	...	...
Tinnevelly-Quilon (British Section)		354	...	...	...	...	354
ditto (Indian State Section)		2,020	...	...	...	...	2,020
16. Tirhoot State Railway and Extensions including Khagria Roserah, Samastipur-Roserah Extension	16	7,65,599	—1,207	4,81,161	...	...	12,45,553
17. Bilaspur-Etawah	17	...	...	...	...	...	...
18. Frontier Railway Reserve Material	18	...	...	21,50,717	...	...	21,50,717
19. Ganges Bridge	19	...	...	...	...	...	...
20. Nagpur-Chittattisgarh Depreciation Account	20	...	...	...	...	...	...
21. Petroleum Operations, Baluchistan	21	...	...	...	...	...	...
22. Ranaghat-Bhagwangola	22	...	...	...	...	...	...
23. Sabarmati-Dhoolka	23	...	...	...	...	...	...
24. Southern Mahratta (Depreciation on works)	24	...	...	...	...	...	...
25. Umaria Colliary (Depreciation on works)	25	...	...	...	...	...	...
26. Vizagapatam-Raipur	26	...	...	...	...	...	...
27. Warora Colliary	27	...	...	...	...	...	...
28. State Railway Stores	28	...	...	...	...	*1,52,55,646*	*—1,52,55,646*
29. Expenditure in England for Stores purchased and remaining unappropriated		...	...	50,98,790	...	...	50,98,790
30. *Deduct* Difference of exchange at the contract and average rates on sterling transactions of Railway Companies (a)	29	*2,41,11,266*	...	...	...	...	*2,41,11 266*
TOTAL IMPERIAL		7,17,15,181	14,05,805	7,75,43,995	*5,38,185*	*1,52,58,263*	13,48,68,533
PROVINCIAL. *United Provinces.*							
31. Distillery siding (Izatnagar to Moheshpur Utaria)	31	76,169	...	...	...	...	76,169
Assam.							
32. Jorhat	32	28,026	...	4,032	*3,978*	...	28,080
TOTAL PROVINCIAL		1,04,195	...	4,032	*3,978*	...	1,04,249
TOTAL CONSTRUCTION OF STATE RAILWAYS		7,18.19.376	14,05,805	7,75,48,027	*5,42,163*	*1,52,58,263*	13,49,72,782
Total converted into £ at R15=£1						£	8,998,185
Charged to Revenue — Famine Relief and Insurance — India						£	...
Charged to Revenue — Famine Relief and Insurance — England						£	...
Charged to Revenue — Construction of Railways charged against Revenue						£	6,950
Charged to Revenue — Preliminary Expenditure, etc., not originally charged to Construction						£	...
Not charged to Revenue — India						£	5,911,663
Not charged to Revenue — England						£	3,079,572
TOTAL						£	8,998,185

(a) *Vide* note under Account No. 45, page 123.

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1919-20.

No. of Items.	TOTAL EXPENDITURE TO END OF THE YEAR. Construction (including Plant and Rolling stock).	General Charges.	Stores and Advances.	TOTAL.	*Deduct—Receipts on Capital Account.*	NET OUTLAY.	REMARKS.
	£	£	£	£	£	£	
	56,27,717	...	...	56,27,717	...	56,27,717	
1	12,03,27,210	9,74,331	37,18,500	12,50,20,041	*16,853*	12,50,03,188	
2	8,07,848	16,070	—1,98,130	6,25,788	*180*	6,25,608	*See* Account No. 74H.
3	30,78,24,272	1,31,08,386	1,69,62,969	33,78,95,627	(a) *38,91,935*	33,40,03,692	(a) Includes Rs. 1,85,000 Contribution by the Palanpur Durbar.
4	9,07,26,632	69,03,995	...	9,76,30,627	*2,18,303*	9,74,12,324	
5	3,45,67,809	33,41,827	85,065	3,79,94,201	...	(b)3,79,94,201	(b) Includes Rs 25,708 expended on the Daga Loop.
6	30,09,28,081	2,07,558	1,66,18,120	31,77,53,759	*9,62,837*	(d)31,67,90,922	
7	39,05,39,030	78,78,863	4,71,93,863	44,56,11,756	*1,02,99,608*	43,53,12,148	*See* Account No. 74B.
8	30,59,72,664	1,35,49,029	2,31,51,021	34,26,72,714	*22,49,008*	34,04,23,706	*See* Account No. 74C.
9	29,03,01,217	71,90,450	2,99,14,298	32,74,05,965	*51,23,949*	32,22,82,016	*See* Account No. 74G.
	1,42,43,748	6,82,005	...	1,49,25,753	*2,612*	1,49,23,141	
	46,74,232	2,88,593	...	49,62,825	*12,138*	49,50,687	
	37,97,159	3,62,124	...	41,59,283	*4,111*	(c) 41,55,172	(c) Represents amount contributed by the Government for Construction: Rs. 40,94,662 and Survey Charges Rs. 60,570.
	77,10,085	4,04,734	...	81,14,819	*2,463*	81,12,356	
10	42,66,775	3,08,083	...	45,74,858	*1,430*	45,73,428	
11	48,24,362	3,06,580	...	51,30,942	*9,803*	51,21,139	
12	12,98,38,069	62,12,807	...	13,60,50,876	*1,58,615*	13,58,92,261	*See* Account No. 74 I.—Includes Rs. 1,65,78,416 outlay on Bellary-Kistna Railway.
	11,35,570	1,17,275	...	12,52,845	*2,472*	12,50,373	
	9,35,767	82,803	...	10,18,570	*228*	10,18,342	
13	75,41,86,426	2,93,93,085	2,97,41,400	81,33,20,911	*82,63,623*	80,50,57,288	*See* Account No. 74E.
	31,87,219	3,99,304	1,661	35,88,184	*11,899*	35,76,285	
	2,85,61,852	19,75,850	8,90,936	3,14,28,658	*12,13,166*	3,02,15,492	
	12,71,373	1,68,468	2,69,488	17,09,329	*26,166*	16,83,163	
14	12,29,76,547	27,27,473	63,81,226	13,20,85,246	*35,59,945*	12,85,25,301	*See* Account No. 74D.
15	9,20,58,228	52,89,506	63,75,059	10,37,23,093	*64,73,349*	9,72,49,744	*See* Account No. 74F.
	40,02,207	3,06,223	...	43,08,430	*1,086*	43,07,344	
	17,59,379	3,61,633	9,868	21,30,880	*371*	21,30,509	
	39,12,646	4,55,244	...	43,67,890	...	43,67,890	
	1,06,64,406	11,96,740	...	1,18,61,146	...	1,18,61,146	
16	9,15,41,958	44,46,454	31,55,783	9,91,44,195	*1,80,63,174*	8,10,81,021	(d) Includes overdraft and advances of the Bengal Nagpur Railway Company amounting to Rs. 20,17,70,996 at end of 31st December 1910 treated as State outlay, and capital stock held by the Secretary of State amounting to Rs. 70,665.
17	75,132	...	...	75,132	...	75,132	
18	...	33,545	26,70,119	27,03,664	*22*	27,03,642	
19	76,416	...	...	76,416	...	76,416	
20	6,57,038	...	...	6,57,038	...	6,57,038	
21	1,19,198	...	...	1,19,198	*11*	1,19,187	
22	2,77,036	25,676	...	3,02,712	*262*	3,02,450	
23	59,900	...	...	59,900	...	59,900	
24	5,27,071	...	...	5,27,071	...	5,27,071	
25	1,82,672	...	...	1,82,672	...	1,82,672	
26	2,45,035	...	...	2,45,035	...	2,45,035	
27	11,08,281	3,775	...	11,12,056	*70,641*	10,41,415	
28	25,960	...	—1,52,19,013	—1,51,93,053	*2,520*	—1,51,95,573	
29	...	...	51,76,770	51,76,770	...	51,76,770	
30	*2,41,11,266*	...	...	*2,41,11,266*	...	*2,41,11,266*	
	3,11,24,12,481	10,87,18,789	17,68,99,003	3,39,80,30,273	*6,06,42,780*	3,33,73,87,493	
31	1,77,761	...	...	1,77,761	...	1,77,761	
32	10,52,995	41,247	40,923	11,35,165	*15,772*	11,19,393	
	12,30,756	41,247	40,923	13,12,926	*15,772*	12,97,154	
	3,11,36,43,237	10,87,60,036	17,69,39,926	3,39,93,43,199	*6,06,58,552*	3,33,86,84,647	
					£	222,578,976	

£	5,159,034	*See* Account No. 48C.
£	89,035	
£	4,148,807	*See* Account No. 50 and No. 64.
£	1,046,527	
£	152,264,311	
£	59,871,262	
£	222,578,976	

N.—Ry., Irrn. and other Capl. not charged to Revenue.

No. 74A.—Account of Capital raised through Companies towards outlay on State Railways during, and to end of, the Year 1919-20.

		East Indian.	South Indian.	Great Indian Peninsula.	Bombay, Baroda and Central India.	Total.
During the year 1919-20.						
Debentures raised (net). Nominal amount	£	..	—115,000	...	...	—115,000
Debentures raised (net). Cash received	£	...	—115,000	...	...	—115,000
Receipts converted into rupees at contract rates of exchange	R	...	—15,41,361	...	...	—15,41,361
Ditto reconverted into £ at R15=£1	£	...	—102,757	...	...	—102,757
Contribution from Provident Fund		...	...	...	...	...
Ditto converted into £ at R15=£1	£	...	...	...	...	...
To 31st March 1920.						
Debentures raised (net). Nominal amount	£	18,500,000	3,213,248	3,500,000	1,000,000	26,213,248
Debentures raised (net). Cash received	£	17,748,542	3,191,494	3,253,158	959,364	25,152,558
Receipts converted into rupees at contract rates of exchange	R	27,07,02,709	4,80,94,540	4,87,97,364	1,43,90,464	38,19,85,077
Ditto reconverted into £ at R15=£1	£	18,046,847	3,206,303	3,253,158	959,364	25,465,672
Contribution from Provident Fund and advances by the Home Board	R	...	...	...	20,10,000	20,10,000
Ditto converted into £ at R15=£1	£	...	...	...	134,000	134,000

No. 74B.—CAPITAL ACCOUNT of the East Indian Railway during, and to end of, the Year 1919-20.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 3½ per cent. (formerly 4 per cent.) Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	£	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total Debt		...	12,039,882	12,039,882*
Capital Outlay incurred since purchase of Line:				
Purchase of Tarkessur Railway	R	...	32,02,972	32,02,972
Overdrawn Capital to 31st December 1879	,,	...	26,45,269	26,45,269
Capital Account: Preliminary Expenses	,,	109	10,55,805	10,55,914
Land	,,	3,62,191	1,32,00,195	1,35,62,386
Formation	,,	7,28,018	2,02,11,149	2,09,39,167
Bridge-work	,,	4,03,169	3,22,54,493	3,26,57,662
Fencing	,,	37,602	40,52,097	40,89,699
Electric telegraph	,,	14,890	5,66,669	5,81,559
Ballast and Permanent-way	,,	5,63,610	7,61,58,049	7,67,21,659
Stations and Buildings	,,	18,30,289	5,61,52,414	5,79,82,703
Plant	,,	4,45,583	1,37,56,909	1,42,02,492
Ferries, etc.	,,	4,90,000	—3,92,228	97,772
Rolling-stock	,,	62,54,602	14,79,02,307	15,41,56,909
General Charges	,,	67,844	78,11,020	78,78,864
New Minor Works	,,	33,441	4,11,176	4,44,617
Suspense Accounts	,,	3,40,02,711	1,31,91,152	4,71,93,863
Commission, etc., on Loans	,,	...	44,52,621	44,52,621
Collieries Block	,,	—15,691	37,61,319	37,45,628
Capital Outlay incurred since purchase of Line	,,	4,52,18,368	40,03,93,388	44,56,11,756
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new undertaking	,,	...	*8,22,167*	*8,22,167*
(2) Stores made over to the new undertaking	,,	...	*76,65,340*	*76,65,340*
(3) Sale proceeds of surplus stores and dismantled buildings, etc.	,,	*35*	*18,12,066*	*18,12,101*
Total Deductions	,,	*35*	*1,02,99,573*	*1,02,99,608*
Net Capital Outlay since purchase of Line	R	4,52,18,333	39,00,93,815	43,53,12,148
Ditto ditto converted into £ at R15=£1		**3,014,556**	**26,006.254**	**29,020,810**
Total Debt and Capital Outlay		3,014,556	38,046,135	41,060,692
Charged in England	£	...	12,032,765	12,032,765
Charged in India	£	3,014,556	26,013,371	(*a*)29,027,927

(*a*) Includes the debt of £7,117 (R1,06,750) incurred in India on the purchase.

*£233,271 and £3,481,135 have been cancelled during the year and to end of the year, respectively, by sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £268,215 and £5,269,828 have also been discharged during and to end of the year, respectively, by annuity payments, *vide* Account No. 74-J., page 284.

No. 74C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1919-20.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE :				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	,,	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	,,	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	,,	...	108	108
India 3 per cent. Stock issued in purchase of the undertaking of the Bengal Central Railway Company (£500,000) and in payment of Compensation to Secretary and Clerks, etc. (£514)	,,	...	500,514	500,514
TOTAL DEBT	,,	...	2,070,298	2,070,298*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE :				
Purchase of Dacca Section Railway (Metre Gauge)	R	32,33,831	...	32,33,831
Purchase of Ranaghat-Krishnagar Railway	,,	...	7,12,147	7,12,147
Overdrawn Capital to 30th June 1884 (Eastern Bengal Railway)	,,	...	4,24,484	4,24,484
Ditto ditto 1905 (Bengal Central Railway)	,,	...	77,61,963	77,61,963
Capital Account : Preliminary Expenses	,,	...	12,33,560	12,33,560
Land	,,	6,845	1,79,85,977	1,79,92,822
Formation	,,	—41,304	2,46,10,837	2,45,69,533
Bridge-work	,,	11,847	5,35,80,611	5,35,92,458
Fencing	,,	1,74,272	51,97,382	53,71,654
Electric Telegraph	,,	...	82,462	82,462
Ballast and Permanent-way	,,	—50,955	6,08,16,492	6,07,65,537
Stations and Buildings	,,	12,33,751	4,03,77,322	4,16,11,073
Plant	,,	1,76,716	93,42,953	95,19,669
Ferries, etc.	,,	—*71,613*	31,25,370	30,53,757
Rolling-stock	,,	37,92,247	7,05,77,936	7,43,70,183
General Charges	,,	14,221	1,35,34,809	1,35,49,030
Suspense Accounts	,,	55,39,301	1,76,11,720	2,31,51,021
Exchange	,,	...	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	,,	1,40,19,159	32,86,53,555	34,26,72,714
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.* :—				
(1) Value of Stores made over to the new undertaking	,,	...	*7,27,879*	*7,27,879*
(2) Other receipts on Capital Account	,,	*21*	*15,21,108*	*15,21,129*
Total Deductions	,,	*21*	*22,48,987*	*22,49,008*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	1,40,19,138	32,64,04,568	34,04,23,706
Ditto ditto converted into £ at R15=£1	**£**	**934,609**	**21,760,305**	**22,694,914**
TOTAL DEBT AND CAPITAL OUTLAY	£	934,609	23,830,603	(a)24,765,212
CHARGED IN ENGLAND	,,	922,040	11,812,975	12,735,015
CHARGED IN INDIA	,,	12,569	12,017,628	12,030,197

(a) Made up as under :—

	£
Eastern Bengal to close of 1892-93	3,147,860
Northern Bengal do. do.	1,618,815
Dacca do. do.	446,699
Assam Behar do. do.	844,377
Kaunia-Dhurla do. do.	64,834
Barsoi-Kissengunge do. do.	82,679
Gauhati extension to close of 1910-11	841,887
Rajabhatkhawa Dalsingpara to close of 1916-17	74,799
Rangia Tangla to close of 1916-17	85,257
Lower Ganges Bridge to close of 1916-17	2,342,145
Singhjani Fulchhari extension to close of 1917-18	140,946
Outlay on the system from 1893-94 to 1919-20	15,068,914
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND	24,765,212

*£17,515 and £246,088 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £26,831 and £531,875 have also been discharged during and to end of the year respectively by annuity payments—*vide* Account No. 74 J., page 284.

N.—Ry, Irrn. and other Capl. not charged to Revenue.

No. 74D.—CAPITAL ACCOUNT of the Oudh and Rohilkhand Railway during, and to end of, the Year 1919-20.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of Line:				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	„	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	„	...	3,415,000	3,415,000
Total Debt	„	...	10,336,049	10,336,049
Capital Outlay incurred since purchase of Line:				
Capital Account: Preliminary Expenses	₹	...	4,73,955	4,73,955
Land	„	4,022	32,97,441	33,01,463
Formation	„	16,408	41,12,971	41,29,379
Bridge-work	„	4,953	1,65,92,679	1,65,97,632
Fencing	„	1,572	35,27,065	35,28,637
Ballast and Permanent-way	„	2,72,064	3,82,90,948	3,85,63,012
Stations and Buildings	„	4,67,163	1,71,28,261	1,75,95,424
Plant	„	2,38,713	26,08,023	28,46,736
Rolling-stock	„	25,79,749	3,33,60,560	3,59,40,309
General Charges	„	...	27,27,473	27,27,473
Suspense Accounts	„	10,00,214	53,81,012	63,81,226
Capital Outlay incurred since purchase of Line	„	45,84,858	12,75,00,388	13,20,85,246
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new undertaking	„	...	*33,02,053*	*33,02,053*
(2) Other Receipts on Capital Account	„	...	*2,57,892*	*2,57,892*
Total Deductions	„	...	*35,59,945*	*35,59,945*
Net Capital Outlay since purchase of Line	₹	45,84,858	12,39,40,443	12,85,25,301
Ditto ditto converted into £ at ₹15=£1	£	**305,657**	**8,262,697**	**8,568,354**
Total Debt and Capital Outlay	£	305,657	18,598,746	(*a*)18,904,403
Charged in England	„	350,546	15,613,635	15,964,181
Charged in India	„	—*44,889*	2,985,111	2,940,222

(*a*) Made up as under:—

Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rai Bareili section to close of 1894-95		10,715,115
Ditto	Bareilly-Rampur-Moradabad Railway to close of 1894-95	498,903
Ditto	Cawnpore-Burhwal (metre gauge) section to close of 1896-97	145,966
Ditto	Rai Bareli-Benares section to close of 1897-98	508,322
Ditto	Allahabad-Fyzabad Railway	684,249
Ditto	Allahabad-Jaunpur	237,979
Ditto	Balamau-Sitapur	143,168
Ditto	Rosa-Sitapur	216,367
Ditto	Gajroula-Chandpur	48,379
Ditto	Akbarpur-Tanda	27,747
Ditto	Dhakia-Sambhal	45,325
Ditto	Allahabad-Rai-Bareili-Cawnpore	767,953
Outlay from 1895-96 to 1919-20		4,864,930
	Total	18,904,403

No. 74E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1919-20.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of Kalka-Simla Railway	R	...	46,24,786	46,24,786
Overdrawn Capital to 31st December 1885	„	...	28,70,470	28,70,470
Ditto ditto of Kalka-Simla Railway	„	...	1,16,65,186	1,16,65,186
Capital Account: Preliminary Expenses	„	4,112	46,77,771	46,81,883
Land	„	4,40,567	1,02,32,695	1,06,73,262
Formation	„	6,37,251	7,95,96,879	8,02,34,130
Bridge-work	„	3,51,331	11,89,45,107	11,92,96,438
Fencing	„	2,40,356	74,97,611	77,37,967
Electric Telegraph	„	1,248	3,73,107	3,74,355
Ballast and Permanent-way	„	1,03,52,500	17,53,58,538	18,57,11,038
Stations and Buildings	„	32,67,611	8,83,80,951	9,16,48,562
Plant	„	8,07,063	1,76,83,979	1,84,91,042
Ferries	„	91,240	9,60,717	10,51,957
Rolling-stock	„	1,26,18,108	19,30,51,362	20,56,69,470
General Charges	„	1,73,775	2,92,19,310	2,93,93,085
Suspense Accounts	„	10,54,020	2,86,87,380	2,97,41,400
Exchange	„	...	94,55,880	94,55,880
Open line maintenance	„	...	...	...
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	3,00,39,182	78,32,81,729	81,33,20,911
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new undertaking	„	...	*53,63,357*	*53,63,357*
(2) Stores made over to the new undertaking	„			
(3) Other receipts on Capital Account	„	*42,647*	*28,57,619*	*29,00,266*
Total Deductions	„	*42,647*	*82,20,976*	*82,63,623*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	2,99,96,535	77,50,60,753	80,50,57,288
Ditto ditto converted into £ at R15=£1	**£**	**1,999,769**	**51,670,717**	**53,670,486**
TOTAL DEBT AND CAPITAL OUTLAY	£	1,999,769	56,582,338	(a) 58,582,107
CHARGED IN ENGLAND	£	1,447,924	33,528,604	34,976,528
CHARGED IN INDIA	£	551,845	23,053,734	23,605,579

(a) made up as under:—

Outlay on the Sind, Punjab and Delhi Railway:—			£
Redemption of Annuities			4,911,621
Overdrawn Capital			191,365
„ Indus Valley Railway to close of		1884-85	5,060,775
„ Punjab Northern, Northern and Southern Sections to close of		1884-85	5,090,157
„ Sind-Pishin, Southern Section		ditto	942,096
„ Jech Doab K. K. Thal			2,138,669
„ Shorkat Road-Chichoki to close of		1912-13	525 806
„ Ladhran Khanewal	ditto	1913-14	283.936
„ Sarakala Havelian	ditto	1914-15	294,307
„ Kalabagh Bannu	ditto	ditto	415,239
„ Jakhal Hissar	ditto	ditto	193.959
„ Jullundhar Hoshiarpore	ditto	ditto	124 530
„ North Western system from 1885-86 to		1919-20	38,409,517
		TOTAL	58,582,107

* £145,112 and £2,023,723 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £82,363 and £1,604,373 have also been discharged during, and to end of the year, respectively, by annuity payment —*vide* Account No. 74 J., page 284.

N.—Ry., Irrn. and other Capl. not charged to Revenue.

No. 74F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1919-20.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557				
Less—Capital deposited by the New Company *1,000,000*	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL DEBT	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of the Nilgiri Railway	R	...	35,42,217	35,42,217
Capital Account: Preliminary Expenses	„	1	7,85,761	7,85,762
Land	„	—5,451	32,25,986	32,20,535
Formation	„	31,971	59,11,466	59,43,437
Bridge-work	„	88,359	1,44,19,671	1,45,08,030
Fencing	„	5,148	12,01,026	12,06,174
Electric Telegraph	„	1,237	1,66,027	1,67,264
Ballast and Permanent-way	„	1,12,726	1,46,79,882	1,47,92,608
Stations and Buildings	„	2,54,982	1,11,76,578	1,14,31,560
Plant	„	8,979	26,37,438	26,46,417
Ferries	„	—428	28,65,096	28,64,668
Rolling Stock	„	2,00,716	3,04,74,243	3,06,74,959
General Charges	„	7,699	52,82,107	52,89,806
Suspense Accounts	„	4,80,905	58,94,154	63,75,059
Exchange	„	...	2,42,360	2,42,360
Value of Stores transferred from—				
Section north of Katpadi	„	...	...	...
Azhikhal-Mangalore	„	...	...	...
Morrappur-Dharmapuri	„	...	16,278	16,278
Tirrupatur-Krishnagiri	„	...	15,959	15,959
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	11,86,844	10,25,36,249	10,37,23,093
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*—				
(1) Value of Stores and Cash made over to the new undertaking	„	...	*49,61,839*	*49,61,839*
(2) Other Receipts on Capital Account	„	*—1,49,939*	*16,61,449*	*15,11,510*
Total Deductions	„	*—1,49,939*	*66,23,288*	*64,73,349*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	13,36,783	9,59,12,961	(a)9,72,49,744
Ditto ditto converted into £ at R15=£1	**£**	**89,119**	**6,394,198**	**6,483,317**
TOTAL DEBT AND CAPITAL OUTLAY	£	89,119	11,086,755	11,175,874
CHARGED IN ENGLAND	£	...	5,904,799	5,904,799
CHARGED IN INDIA	£	89,119	5,181,956	5,271,075

(a) Includes R19,29,194 for Tirrupatur-Krishnagiri and Morrappur-Dharmapuri.

No. 74G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1919-20.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	„	...	3,220,900	3,220,900
Annual Debentures of the Indian Midland Railway Company for which the Secretary of State incurred the liability on purchase	„	...	3,654,100	3,654,100
Amount of the Share Capital of the Indian Midland Railway Company discharged by the Secretary of State	„	...	2,250,000	2,250,000
TOTAL DEBT	£	...	11,826,450	(a)11,826,450
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1900	R	...	25,81,999	25,81,999
Indian Midland Railway	„	...	4,26,30,847	4,26,30,847
Capital Account: Preliminary Expenses	„	—374	6,29,007	6,28,633
Land	„	—8,749	1,34,26,860	1,34,18,111
Formation	„	5,65,241	2,28,85,490	2,34,50,731
Bridge-work	„	1,22,295	1,53,35,239	1,54,57,534
Fencing	„	1,46,715	43,54,526	45,01,241
Electric Telegraph	„	...	89,518	89,518
Ballast and Permanent-way	„	5,51,044	5,67,69,325	5,73,20,369
Stations and Buildings	„	34,15,060	4,52,06,233	4,86,21,293
Plant	„	2,01,236	68,39,358	70,40,594
Rolling-stock	„	3,62,111	7,02,39,107	7,06,01,218
General Charges	„	1,26,640	61,20,914	62,47,554
Collieries General Block Account	„	1,28,379	29,82,843	31,11,222
Suspense Accounts	„	96,22,856	2,02,91,442	2,99,14,298
Exchange	„	...	8,47,908	8,47,908
Commission, etc., on Loans	„	...	9,42,895	9,42,895
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	1,52,32,454	31,21,73,511	32,74,05,965
Deduct—Value of Stores, Cash deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	„	...	*47,65,118*	*47,65,118*
(2) Other Receipts on Capital Account	„	*54,005*	*3,04,826*	*3,58,831*
Total deductions	„	*54,005*	*50,69,944*	*51,23,949*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	1,51,78,449	30,71,03,567	32,22,82,016
Ditto ditto converted into £ at R15=£1	£	**1,011,897**	**20,473,571**	**21,485,468**
TOTAL DEBT AND CAPITAL OUTLAY	£	1,011,897	32,300,021	33,311,918
CHARGED IN ENGLAND	£	...	12,364,106	12,364,106
CHARGED IN INDIA	£	1,011,897	19,935,915	20,947,812

(a) Capital obligations (not included in debt shown above) to the extent of £552,336 and £8,395,313 have been discharged during, and to end of the year, respectively, by annuity payments—*vide* Account No. 74 J., page 284.

N.—Ry. Irrn. and other Capital not charged to Revenue.

No. 74H.—CAPITAL ACCOUNT of the BOMBAY, BARODA AND CENTRAL INDIA RAILWAY during, and to end of, the Year 1919-20.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of the Debentures for which the Secretary of State incurred the liability on purchase	£	...	2,391,300	2,391,300
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	"	...	10,089,146	10,089,146
TOTAL DEBT	£	...	12,480,446	12,480,446
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1905	R	...	1,55,79,224	1,55,79,224
Capital Account: Preliminary Expenses	"	509	27,36,575	27,37,084
Land	"	84,496	75,22,680	76,07,176
Formation	"	91,315	2,27,07,257	2,27,98,572
Bridge-work	"	1,20,923	3,72,35,124	3,73,56,047
Fencing	"	45,074	63,17,375	63,62,449
Electric Telegraph	"	9,666	6,48,366	6,58,032
Ballast and Permanent-way	"	14,98,839	7,59,29,201	7,74,28,040
Stations and Buildings	"	18,04,677	4,59,97,210	4,78,01,887
Plant	"	2,23,975	71,18,650	73,42,625
Rolling-stock	"	53,79,446	7,15,91,612	7,69,71,058
General Charges	"	53,921	1,30,54,465	1,31,08,386
Suspense Accounts	"	13,95,004	1,55,67,965	1,69,62,969
Loss by Exchange	"	...	49,08,971	49,08,971
Charges for underwriting capital	"	...	2,73,107	2,73,107
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	1,07,07,845	32,71,87,782	33,78,95,627
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
Stores made over to the new undertaking	"	...	*37,06,935*	*37,06,935*
Contribution by the Palanpur Durbar	"	...	*1,85,000*	*1,85,000*
Total Deductions	"	...	*38,91,935*	*38,91,935*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	"	1,07,07,845	32,32,95,847	33,40,03,692
Ditto ditto converted into £ at Rs. 15=£1	£	713,856	21,553,057	(a)22,266,913
TOTAL DEBT AND CAPITAL OUTLAY	£	713,856	34,033,503	34,747,359
CHARGED IN ENGLAND	£	...	14,922,436	14,922,436
CHARGED IN INDIA	£	713,856	19,111,067	19,824,923

(a) Made up as under:—

	£
Rajputana-Malwa to close of 1910-11	10,503,653
Nagda-Muttra to close of January 1911	2,770,660
Godhra Rutlam Nagda, 1910-11	1,285,969
Rewari Phulera Chord "	382.380
Palanpur Deesa	16.380
Bayana Agra to end of 1913-14	287,525
Broach Jambusar to end of 1914-15	88.577
Bombay, Baroda and Central India to end of 1919-20	6,931,769
TOTAL	22,266,913

No. 74I.—CAPITAL ACCOUNT of the MADRAS AND SOUTHERN MAHRATTA RAILWAY* during, and to end of, the Year 1919-20.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of the Debentures for which the Secretary of State incurred the liability on purchase	£	...	2,144,800	2,144,800
TOTAL	„	...	2,144,800	(b)2,144,800
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1907	Rs.	...	4,45,03,258	(a)4,45,03,258
Capital Account: Preliminary Expenses	„	...	4,30,401	4,30,401
Land	„	...	17,61,377	17,61,377
Formation	„	...	66,75,339	66,75,339
Bridge-work	„	...	2,13,01,843	2,13,01,843
Fencing	„	...	5,87,294	5,87,294
Electric Telegraph	„	...	38,443	38,443
Ballast and Permanent-way	„	...	2,23,30,636	2,23,30,636
Stations and Buildings	„	...	63,75,777	63,75,777
Plant	„	...	10,19,340	10,19,340
Ferries	„	...	58,771	58,771
Rolling-stock	„	...	97,31,585	97,31,585
General Charges	„	...	46,38,384	46,38,384
Suspense Accounts	„	...	...	...
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	...	11,94,52,448	11,94,52,448
Deduct—				
Receipts on Capital Account	„	...	*63,310*	*63,310*
South Indian Railway share of old Madras Railway obsolete stores	„	...	*75,293*	*75,293*
Total Deductions	„	...	*1,38,603*	*1,38,603*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	„	...	11,93,13,845	(c)*11,93,13,845
Ditto ditto converted into £ at R15=£1	£	...	7,954,257	7,954,257
TOTAL DEBT AND CAPITAL OUTLAY	£	...	10,099,057	10,099,057
CHARGED IN ENGLAND	„	...	2,478,087	2,478,087
CHARGED IN INDIA	„	...	7,620,970	7,620,970

(a) Made up as under:—

i. Overdraft of the Madras Railway Company at 31st December 1907. (Sterling) converted into rupees at R15=1£		1,15,48,282
ii. Overdraft of Southern Mahratta Railway Capital at 31st December 1907		1),11,476
iii. Advance (£2,129,900) made to the Southern Mahratta Railway Company to 31st December 1907		3,1),48,500
		4,45,03,258

*Includes:—

Madras Railway obsolete stores		—75,293
Hospet-Kattur, Bellary-Royadrug	22,93,454	
Guntakul-Mysore, Katpadi-Dharmavaram	59,32,519	7,48,85,880
North East Line (Madras Railway)	6,66,59,907	11,93,13,845

(b) Capital obligations (not included in debt shown above) to the extent of £133,498 and £1,316,527 have been discharged during and to end of the year, respectively, by annuity payments, *vide* Account No. 74 J., page 284.

(c) Excludes Rs. 1,65,78,416 on account of outlay on Bellary-Kistna Railway, the detail of which is not available.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 74J.—STATEMENT showing the PROGRESSIVE DISCHARGE of *Liabilities* incurred through the PURCHASE of RAILWAYS during, and to end of, the Year 1919-20.

RAILWAY.	CAPITAL OBLIGATIONS BEING DISCHARGED BY MEANS OF ANNUITY.				AMOUNT OF CAPITAL DISCHARGED BY ANNUITY PAYMENTS.		CAPITAL OBLIGATIONS BEING DISCHARGED BY SINKING FUNDS.			AMOUNT OF STOCK CANCELLED BY SINKING FUNDS PURCHASES.	
	Price payable in respect of extinguished Capital Stock.	Deduct. Portion of Obligation discharged by creation of India Stock.	Deduct. New Company Stock issued in exchange for portion of Annuity.	Balance being net amount in course of discharge by Annuity.	During 1919-20.	To end of 1919-20.	India Stock issued in exchange for Annuities.	India Stock issued in exchange for Debenture Stocks.	Total Liability in process of discharge by Sinking Fund.	During 1919-20.	To end of 1919-20.
	£	£	£	£	£	£	£	£	£	£	£
East Indian	32,750,000	7,282,366	...	25,467,634	268,215	5,269,328	7,573,467	80,765	7,654,232	233,271	3,481,135
Eastern Bengal	3,391,917	542,070	...	2,849,847	26,831	531,875	541,065	67,713	608,768	17,515	246,088
Scinde, Punjab and Delhi	14,009,124	4,911,216	...	9,097,908	82,363	1,604,373	4,911,621	...	4,911,621	145,112	2,023,723
Great Indian Peninsula	34,859,218	...	1,750,000	33,109,218	552,336	8,395,313	...	...	...	...	...
Madras	12,819,558	...	1,500,000	11,319,558	133,498	1,316,527	...	...	...	...	...
TOTAL £	97,829,817	12,735,652	3,250,000	81,844,165	1,063,243	17,117,916	13,026,143	148,478	13,174,621	395,898	5,750,946

No. 75.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1919-20.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
MAJOR IRRIGATION WORKS. Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
N.-W. Frontier.														
Paharpur Canal	...	...	...	...	...	...	...	7,83,790	1,09,325	12,329	...	9,05,444	...	9,05,444
Lower Swat River Canal	...	...	...	1,54,234	1,54,234	...	1,54,234	31,85,663	7,92,040	1,13,671	2,35,719	43,27,093	*5,586*	43,21,507
Upper " "	2,09,463	51,582	—23,304	—20,057	2,17,684	...	2,17,684	1,62,28,851	33,65,087	7,42,463	2,34,652	2,05,71,053	*64,447*	2,05,06,606
Kabul River Canal	5,636	1,388	302	...	7,326	...	7,326	10,76,530	1,38,344	16,576	...	12,31,450	...	12,31,450
TOTAL	2,15,099	52,970	—23,002	1,34,177	3,79,244	...	3,79,244	2,12,74,834	44,04,796	8,85,039	4,70,371	2,70,35,040	*70,033*	2,69,65,007
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*18,85,212*	*4,00,327*	*63,168*	...	*23,48,707*	*1,620*	(*a*) *23,47,087*
(Account No. 48A)	...	...	...	...	...	...	...	*21,17,589*	*4,88,868*	*63,309*	...	*26,69,766*	*3,966*	(*b*) *26,65,800*
	2,15,099	52,970	—23,002	1,34,177	3,79,244		3,79,244	1,72,72,033	35,15,601	7,58,562	4,70,371	2,20,16,567	*64,447*	2,19,52,120
Madras.														
Divi Pumping Project	7,199	4,325	32	...	11,556	...	11,556	10,71,710	2,11,769	6,73,712	...	19,57,191	*377*	19,56,814
Godavari Delta System	97,285	46,879	3,197	...	1,47,361	...	1,47,361	1,01,29,401	24,10,650	9,29,713	...	1,34,69,764	*1,526*	1,34,68,238
Kistna Delta System	24,694	14,834	112	...	39,640	...	39,640	1,21,07,310	27,11,887	7,01,022	...	1,55,20,219	*18,540*	1,55,01,679
Penner River Canals System	1,243	180	4	...	1,427	...	1,427	46,15,929	9,57,187	1,44,209	...	57,17,325	*2,858*	57,14,467
Cauvery Delta System	15,281	5,808	57	...	21,146	...	21,146	34,33,006	7,23,310	96,283	...	42,52,599	*1,985*	42,50,614
Srivaikuntam Anicut System	13,960	7,115	114	...	21,189	...	21,189	13,15,219	3,28,830	10,674	...	16,54,723	*369*	16,54,354
Kurnool Cuddapah Canal	88,260	62,074	888	...	1,51,222	...	1,51,222	2,31,28,590	3,49,462	2,627	...	2,34,80,679	*2,31,977*	2,32,48,702
Barur Tank Project	...	...	...	...	...	...	...	3,35,765	76,701	6,931	...	4,19,397	*22*	4,19,375
Toludor Project	1,93,725	73,632	726	...	2,68,083	*1,252*	2,66,831	9,39,550	2,15,513	2,99,943	...	14,55,006	*3,941*	14,51,065
Periyar Project	2,031	1,035	17	...	3,083	...	3,083	79,10,676	16,49,548	7,66,846	...	1,03,27,070	*17,936*	1,03,09,134
Nagavalli River Project	1,214	556	47	...	1,817	...	1,817	13,03,729	2,59,531	92,833	...	16,56,093	*3,396*	16,52,697
Cheyeru Anicut System	1,982	754	8	...	2,744	...	2,744	3,49,041	79,400	8	...	4,28,449	...	4,28,449
Poiney " "	8,002	3,041	30	...	11,073	...	11,073	2,07,494	49,592	141	...	2,57,227	...	2,57,227
Lower Coleroon "	10	4	...	...	14	...	14	15,48,415	3,09,063	14,079	...	18,71,557	...	18,71,557
Shatiatope "	...	...	...	...	...	...	...	8,10,406	1,04,724	115	...	9,15,245	...	9,15,245
Tirukkoiylur "	...	...	...		...	...	...	3,01,870	64,889	...	...	3,66,759	...	3,66,759
TOTAL	4,54,886	2,20,237	5,232	...	6,80,355	*1,252*	6,79,103	6,95,08,111	1,05,02,056	37,39,136	...	8,37,49,303	*2,82,927*	8,34,66,376
Deduct—Outlay charged against Revenue (Account No. 63A)	*87,023*	*61,192*	*876*	...	*1,49,091*	...	*1,49,091*	*34,35,942*	*7,94,246*	*16,864*	...	*42,47,052*	*7,809*	*42,39,243*
Do. do. 33 Famine Relief	...	...	...	...	...	...	...	*37,422*	...	...	...	*37,422*	...	(*c*)*37,422*
Do. do. Account No. 48A	...	...	...	...	...	...	...	*4,420*	...	...	...	*4,420*	...	(*d*)*4,420*
	3,67,863	1,59,045	4,356	...	5,31,264	*1,252*	5,30,012	6,60,30,327	97,07,810	37,22,272	...	7,94,60,409	*2,75,118*	7,91,85,291
Carried forward { Outlay on Construction	6,69,985	2,73,207	—17,770	1,34,177	10,59,599	*1,252*	10,58,347	9,07,82,945	1,49,06,852	46,24,175	4,70,371	11,07,84,343	*3,52,960*	11,04,31,383
" " met from Revenue	*87,023*	*61,192*	*876*	...	*1,49,091*	...	*1,49,091*	*74,80,585*	*16,83,441*	*1,43,341*	...	*93,07,367*	*13,395*	*92,93,972*

(*a*) Imperial . R18,78,602
Provincial . R4,68,485
R23,47,087

(*b*) Lower Swat River Canal.
(*c*) Kurnool Canal.
(*d*) Shatiatope.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1919-20—*contd.*

Province and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.														
Brought forward { Outlay on Construction	6,69,985	2,73,207	—17,770	1,34,177	10,59,599	*1,252*	10,58,347	9,07,82,945	1,49,06,852	46,24,175	4,70,371	11,07,84,343	*3,52,960*	11,04,31,383
„ met from Revenue	*87,023*	*61,192*	*876*	...	*1,49,091*	...	*1,49,091*	*74,80,585*	*16,83,441*	*1,43,341*	...	*93,07,367*	*13,395*	*92,93,972*
Bombay.														
Desert Canal	421	67	8	...	496	...	496	21,44,135	4,85,774	25,429	...	26,55,338	*37*	26,55,301
Begari Canal	—2,464	—394	—48	...	—2,906	...	—2,906	20,35,716	3,59,189	5,428	...	24,00,333	*19*	24,00,314
Eastern Nara Works	85,503	30,766	1,078	...	1,17,347	...	1,17,347	55,89,464	14,17,115	74,287	...	70,80,866	*176*	70,80,690
Hathmati Canal and Kharicut	...	...	...	...	...	...	...	10,05,077	2,24,186	13,189	...	12,42,452	*1,469*	12,40,983
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	*201*	3,52,446
Kadva River Works	...	...	...	...	...	...	...	7,60,525	1,88,801	22,555	...	9,71,881	*140*	9,71,741
Krishna Canal	...	...	...	...	...	...	...	7,35,136	1,55,273	2,568	...	8,92,977	...	8,92,977
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	*37*	4,45,382
Ekruk Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	*1,194*	12,28,117
Mutha Canal	...	...	...	...	...	...	...	50,92,474	10,41,705	1,18,288	—1,136	62,51,331	*12,328*	62,39,003
Unharwah Canal	...	...	...	...	...	...	...	6,31,221	1,34,478	2,349	...	7,68,048	...	7,68,048
Jamrao Canal	56,954	10,455	1,062	...	68,471	...	68,471	70,75,356	15,18,628	1,82,414	4,606	87,81,004	*981*	87,80,023
Dad Canal	—2,253	—810	—28	...	—3,091	...	—3,091	21,72,434	3,72,969	19,268	...	25,64,671	*34*	25,64,637
Nasrat Canal	—706	—255	—9	...	—970	...	—970	15,46,212	2,52,593	6,859	...	18,05,964	*158*	18,05,806
Naulakhi Canal	...	...	...	...	...	...	...	4,876	236	...	...	5,112	...	5,112
Mahiwah Canal	...	...	...	...	...	...	...	11,27,521	2,43,877	9,500	...	13,80,898	*6*	13,80,892
Seharwah Canal	14,944	2,389	291	...	17,624	...	17,624	14,944	2,389	291	...	17,624	...	17,624
Sukkur Barrage	...	...	...	...	...	...	...	—284	...	...	...	—284	...	—284
Total	1,52,399	42,218	2,354	...	1,96,971	...	1,96,971	3,15,73,728	67,53,551	5,14,843	3,470	3,88,45,592	*16,780*	3,88,28,812
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*17,05,791*	*4,74,148*	*28,956*	*—1,136*	*22,07,759*	*490*	*22,07,269*
Total	1,52,399	42,218	2,354	...	1,96,971	...	1,96,971	2,98,67,937	62,79,403	4,85,887	4,606	3,66,37,833	*16,290*	3,66,21,543
Bengal.														
Midnapur Canal	268	43	23	...	334	*4,000*	—3,666	54,95,488	19,33,693	9,18,635	...	83,48,016	*37,131*	83,10,885
Tidal Canal	...	...	...	...	...	...	...	18,26,103	5,83,411	1,42,304	...	25,51,818	*1,013*	25,50,805
Total	268	43	23	...	334	*4,000*	—3,666	73,21,591	25,17,104	10,61,139	...	1,08,99,834	*38,144*	1,08,61,690
Deduct—Outlay charged against Revenue (Account No. 63A)	*268*	*43*	*23*	...	*334*	*4,000*	*—3,666*	*5,87,755*	*1,43,270*	*1,01,017*	...	*8,32,042*	*5,671*	*8,26,371*
	...	...	...	...	...	...	...	67,33,836	23,73,834	9,60,122	...	1,00,67,792	*32,473*	1,00,35,319

United Provinces of Agra and Oudh.														
Ganges Canal	2,74,953	1,05,124	22,419	—54,680	3,47,816	*(4,337*	3,43,479	3,10,59,402	54,82,282	11,80,837	3,56,040	3,80,78,561	*2,51,268*	3,78,27,293
Lower Ganges Canal	5,936	3,353	—853	—1,761	6,675	*2,162*	4,513	3,07,78,184	62,38,363	19,96,572	3,32,518	3,93,45,637	*4,93,101*	3,88,52,536
Agra Canal	1,504	693	29	—1,054	1,172	*5*	1,167	90,62,276	19,96,752	3,71,914	63,248	1,14,94,190	*54,738*	1,14,39,452
Eastern Jumna Canal	12,935	5,965	248	—3,838	15,310	*200*	15,110	40,41,842	8,12,719	63,704	49,900	49,68,165	*29,065*	49,39,100
Dun Canals	29,561	13,634	567	—2,395	41,367	*435*	40,932	12,07,845	1,96,580	11,865	12,329	14,28,619	*2,680*	14,25,939
Bijnor Canals	28,660	11,882	138	...	40,680	...	40,680	3,02,378	54,327	1,925	...	3,58,630	*335*	3,58,295
Gorsi Canal	24,446	10,133	118	...	34,697	...	34,697	6,62,784	1,16,336	50,808	...	8,29,928	*255*	8,29,673
Sarda Kichhi Feeder Canal	7,430	64,825	27,834	2,304	1,02,393	...	1,02,393	7,430	64,825	27,834	2,304	1,02,393	...	1,02,393
TOTAL	3,35,425	2,15,609	50,500	—61,424	5,90,110	*7,139*	5,82,971	7,71,22,141	1,49,62,184	37,05,459	8,16,339	9,66,06,123	*8,31,442*	(c)9,57,74,681
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*11,58,025*	*1,89,922*	*9,264*	...	*13,57,211*	*1,253*	*(a)13,55,958*
	3,35,425	2,15,609	50,500	—61,424	5,90,110	*7,139*	5,82,971	7,59,64,116	1,47,72,262	36,96,195	8,16,339	9,52,48,912	*8,30,189*	9,44,18,723
Punjab.														
Western Jumna Canal, including Sirsa Branch	47,227	13,965	2,010	18,174	81,376	...	81,376	1,31,78,657	33,41,243	2,20,014	2,54,547	1,69,94,461	*11,481*	1,69,82,980
Upper Bari Doab Canal	12,455	3,914	453	—1,74,897	—1,58,075	...	—1,58,075	1,63,07,557	34,78,088	9,26,964	8,04,413	2,15,17,022	*16,955*	2,15,00,067
Lower Bari Doab Canal	1,33,657	44,273	4,784	—62,708	1,20,006	*15,512*	1,04,494	1,70,13,135	32,02,152	19,55,528	6,48,004	2,28,18,819	*5,43,513*	2,22,75,306
Sirhind Canal	34,921	16,150	178	22,006	73,255	...	73,255	1,75,65,142	46,76,819	21,08,572	3,06,865	2,46,57,398	*1,07,518*	2,45,49,880
Upper Chenab Canal	—79,795	—29,020	—3,041	—48,866	—1,60,722	*55,669*	—2,16,391	2,77,61,900	45,34,052	21,89,529	6,89,546	3,51,75,027	*6,19,726*	3,45,55,301
Lower Chenab Canal	1,57,763	57,232	—10,829	—27,349	1,76,817	...	1,76,817	2,60,29,942	48,94,701	6,30,293	3,53,284	3,19,08,220	*14,558*	3,18,93,662
Upper Sutlej Inundation Canal	...	...	...	6,077	6,077	...	6,077	13,76,235	2,95,212	24,687	21,354	17,17,488	*156*	17,17,332
Sidhnai Canal	99	26	...	2,176	2,301	...	2,301	9,45,755	2,64,269	38,039	44,911	12,92,974	*224*	12,92,750
Lower Jhelum Canal	2,22,850	95,011	7,033	—30,916	2,93,978	...	2,93,978	1,34,18,219	24,21,413	3,82,821	4,03,009	1,66,25,467	*62,609*	1,65,62,858
Upper Jhelum „	—15,832	—8,668	342	—87,044	—1,11,202	*3,68,814*	—4,80,016	3,45,50,912	50,64,990	46,13,757	7,22,714	4,49,52,373	*13,44,868*	4,36,07,505
Indus Inundation Canal	—14	—4	...	—3,069	—3,087	*29*	—3,116	24,22,032	4,59,019	25,080	55,994	29,62,125	*63,881*	28,98,244
TOTAL	5,13,331	1,92,879	930	—3,86,416	3,20,724	*4,40,024*	—1,19,300	17,05,69,486	3,26,31,963	1,31,15,284	43,04,641	22,06,21,374	*27,85,489*	21,78,35,885
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*15,34,505*	*3,62,147*	*54,520*	...	*19,51,172*	*63,696*	*18,87,476*
	5,13,331	1,92,879	930	—3,86,416	3,20,724	*4,40,024*	—1,19,300	16,90,34,981	3,22,69,816	1,30,60,764	43,04,641	21,86,70,202	*27,21,793*	21,59,48,409
Burma.														
Mandalay Canal Project	—235	—81	—4	...	—320	...	—320	46,79,535	8,48,402	71,130	...	55,99,067	*12,914*	55,86,153
Shwebo Canal Project	10,970	3,797	174	...	14,941	...	14,941	48,22,087	9,03,300	1,62,649	...	59,48,536	*22,237*	59,26,299
Mon Canal Project	27,652	4,589	1,749	...	33,990	...	33,990	44,42,224	9,66,750	1,41,230	...	55,50,204	*25,366*	55,24,838
Yeu Canal Project	1,74,621	60,427	2,763	8,600	2,46,411	*1,904*	2,44,507	35,80,199	9,29,179	90,895	41,048	46,41,321	*11,690*	46,29,631
Twante Canal Project	—2,21,617	—36,770	—14,013	...	—2,72,300	...	—2,72,300	49,67,916	2,89925	—6,784	...	52,51,057	*15,915*	52.35,142
TOTAL	—8,509	31,962	—9,331	8,600	22,722	*1,904*	20,818	2,24,91,961	39,98,056	4,59,120	41,048	2,69,90,185	*88,122*	2,69,02,063
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*2,79,124*	*1,05,398*	*5,935*	...	*3,90,457*	...	*(b) 3,90,457*
	—8,509	31,962	—9,331	8,600	22,722	*1,904*	20,818	2,22,12,837	38,92,658	4,53,185	41,048	2,65,99,728	*88,122*	2,65,11,606
Carried forward { Outlay on Construction	17,12,899	7,55,918	26,706	—3,05,063	21,90,460	*4,54,319*	17,36,141	39,98,61,852	7,57,69,710	2,34,80,020	56,35,869	50,47,47,451	*41,12,937*	50,06,34,514
„ met from Revenue	*87,291*	*61,235*	*899*	...	*1,49,425*	*4,000*	*1,45,425*	*1,27,45,785*	*29,58,326*	*3,43,033*	*—1,136*	*1,60,46,008*	*84,505*	*1,59,61,503*

(a) Imperial . R6,87,635
Provincial . R6,68,323
13,55,958

(b) Imperial . Rs. 33,713
Provincial . 3,56,744
3,90,457

(c) Previous outlay increased by R643 owing to re-adjustment of special tools and plant charges for 1918-19.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 75.—DETAILED ACCOUNT of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the year 1919-20—*concluded.*

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Accounts.*	NET TOTAL.	Works.	Establishment.	Tools and Plants.	Suspense.	TOTAL.	*Less Receipts on Capital Accounts.*	NET TOTAL.
MAJOR IRRIGATION WORKS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.														
Brought forward { Outlay on Construction	17,12,899	7,55,918	26,706	—3,05,063	21,90,460	*4,54,319*	17,36,141	39,98,61,852	7,57,69,710	2,34,80,020	56,35,869	50,47,47,451	*41,12,937*	50,06,34,514
" met from Revenue	*87,291*	*61,235*	*899*	...	*1,49,425*	*4,000*	*1,45,425*	*1,27,45,785*	*29,58,326*	*3,43,033*	*—1,136*	*1,60,46,008*	*84,505*	*1,59,61,503*
Bihar and Orissa.														
Orissa Project	685	494	50	...	1,229	...	1,229	1,96,91,741	48,01,808	20,73,832	...	2,65,67,381	*1,01,661*	2,64,65,720
Sone Project	2,063	1,098	69	...	3,230	...	3,230	1,90,28,683	52,58,681	21,57,981	...	2,64,45345	*4,80,959*	2,59,64,386
TOTAL	2,748	1,592	119	...	4,459	...	4,459	3,87,20,424	1,00,60,489	42,31,812	...	5,30,12,726	*5,82,620*	5,24,30,106
Deduct—Outlay charged against Revenue (Account No. 63A)	*3,449*	*1,592*	*119*	...	*5,160*	...	*5,160*	*9,79,476*	*2,13,277*	*8,522*	...	*12,01,275*	*236*	*12,01,039*
	—701	...	...	...	—701	...	—701	3,77,40,948	98,47,212	42,23,291	...	5,18,11,451	*5,82,384*	5,12,29,067
Central Provinces.														
Wainganga Canal	96,582	50,498	2,513	3,335	1,52,928	...	1,52,928	34,05,162	7,88,327	50,178	6,674	42,50,341	*1,054*	42,49,287
Mahanadi Canal	4,97,013	1,70,649	60,919	—7,471	7,21,110	*791*	7,20,319	70,83,435	14,35,370	4,17,093	6,773	89,42,671	*6,388*	89,36,283
Asola Mendha Tank	727	510	8	...	1,245	...	1,245	13,84,574	2,90,225	23,081	...	16,97,880	*9,985*	16,87,895
TOTAL	5,94,322	2,21,657	63,440	—4,136	8,75,283	*791*	8,74,492	1,18,73,171	25,13,922	4,90,352	13,447	1,48,90,892	*17,427*	1,48,73,465
Deduct—Outlay charged against Revenue (Account No. 48A)	...	...	...	...	...	...	...	*5,54,277*	*1,25,767*	*13,202*	...	*6,93,246*	*263*	*(a) 6,92,983*
	5,94,322	2,21,657	63,440	—4,136	8,75,283	*791*	8,74,492	1,13,18,894	23,88,155	4,77,150	13,447	1,41,97,646	*17,164*	1,41,80,482
TOTAL OUTLAY ON CONSTRUCTION	23,09,969	9,79,167	90,265	—3,09,199	30,70,202	*4,55,110*	26,15,092	45,04,55,447	8,83,44,121	2,82,02,185	56,49,316	57,26,51,069	*47,12,984*	56,79,38,085
Deduct—Total charged against Revenue	*90,740*	*62,827*	*1,018*	...	*1,54,585*	*4,000*	*1,50,585*	*1,42,79,538*	*32,97,370*	*3,64,757*	*—1,136*	*1,79,40,529*	*85,004*	*1,78,55,525*
	22,19,229	9,16,340	89,247	—3,09,199	29,15,617	*4,51,110*	24,64,507	43,61,75,909	8,50,46,751	2,78,37,428	56,50,452	55,47,10,540	*46,27,980*	55,00,82,560
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85														*5,40,24,150*
Net—Irrigation Works—Construction (not charged to Revenue)							24,64,507							49,60,58,410
Total converted into £ at R15=£1							£ 164,301							33,070,561
India							£ 143,281							29,308,419
England Store for India							£ 21,020							3,762,142

(a) Asola Menda Tank . . . Rs. 5,93,937
Wainganga Canal . . . 30,576
Mahanadi " . . . 68,470
6,92,983

No. 76.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1919-20.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
EAST INDIAN.	£	£	£
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 3½ per cent. (formerly 4 per cent.) Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL	...	12,039,882	12,039,882
BOMBAY, BARODA AND CENTRAL INDIA.			
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	...	10,089,146	10,089,146
Amount of Debentures for which the Secretary of State incurred the liability on the Purchase	...	2,391,300	2,391,300
TOTAL	...	12,480,446	12,480,446
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL	...	1,569,784	1,569,784
BENGAL CENTRAL.			
India 3 per cent. Stock issued for purchase of the Company's undertaking	...	500,000	500,000
Ditto ditto for payment of compensation to Secretary and clerks	...	514	514
TOTAL	...	500,514	500,514
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company £ 4,197,557 *Less*—Capital deposited by New Company „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL	...	5,922,350	5,922,350
MADRAS RAILWAY.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	2,144,800	2,144,800
INDIAN MIDLAND.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	3,654,100	3,654,100
Share Capital of the Company discharged by the Secretary of State on purchase		2,250,000	2,250,000
TOTAL	...	5,904,100	5,904,100
GRAND TOTAL	...	60,502,103	60,502,103

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.												NORTH-WEST FRONTIER PROVINCE.		
		D. G. MILY. WORKS.	PERMT. WORKS, DELHI.	DELHI PROVINCE.	BALUCHISTAN.			VICE-REGAL ESTATES	INDIAN MUNITIONS BOARD.	TOTAL.						
		Other Public Works.	Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	Total.		Other Public Works.	Irrigation.	Total.
DIRECTION.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Chief Engineer and Secretariat.																
Director-General and Assistants	1	2,95,667	...	...	...	...	...	...	...	2,95,667	...	2,95,667		...	...	...
Chief Engineers and Assistants	2	6,22,496	96,618	..	...	...	...	...	...	7,19,114	...	7,19 114		...	...	...
Upper and Lower Subordinates	3	5,182	9,235	...	...	...	...	...	...	14,417	...	14,417		...	...	...
Office Establishment	4	4,26,526	98,595	...	...	...	...	...	...	5,25,121	...	5,25,121		...	...	...
Travelling allowance	5	81,861	25,063	...	...	...	...	...	...	1,06,924	...	1,06,924		...	...	...
Office Expenses	6	1,10,803	24,205	...	...	...	...	...	...	1,35,008	...	1,35,008		...	...	...
Presidency House-rent and other Local Allowances	7	24,228	...	...	...	...	...	...	...	24,228	...	24,228		...	...	...
Special Officers in Permanent Works, Delhi	8	...	1,13,691	...	...	...	...	...	...	1,13,691	...	1,13,691		...	...	...
TOTAL	9	15,66,763	3,67,407	...	...	...	...	..	...	19,34,170	...	19,34,170		...	...	..
Superintending Engineers.																
Superintending Engineers and Assistants	10	...	30,759	..	...	...	...	...	...	30,759	...	30,759		...	24,410	24,410
Upper and Lower Subordinates	11	...	...	...	...	...	...	...	...	...	...	...		...	...	...
Office and Petty Establishments	12	...	...	...	...	...	..	...	...	...	...	...		...	17,890	17,890
Travelling Allowances	13	...	...	...	...	...	...	...	...	...	...	...		...	1,315	1,315
Office Expenses	14	...	...	...	...	...	...	...	...	...	...	...		...	8,430	8,430
Presidency House-rent and other Local Allowances	15	...	...	...	...	...	...	...	...	...	...	...		...	10,481	10,481
TOTAL	16	...	30,759	...	...	...	...	...	...	30,759	...	30,759		...	62,526	62,526
TOTAL DIRECTION	17	15,66,763	3,98,166	...	...	...	...	...	...	19,64,929	...	19,64,929		...	62,526	62,526
CONSTRUCTION.																
Engineer Establishment	18	19,87,376	1,25,346	2,210	...	24,705	24,705	5,645	...	21,20,577	24,705	21,45,282		...	1,02,810	1,02,810
Upper Subordinates	19	6,85,201	1,02,060	...	...	7,471	7,471	7,635	...	7,94,896	7,471	8,02,367		...	21,723	21,723
Lower Subordinates	20	2,14,154	19,932	...	...	1,403	1,403	1,577	...	2,35,653	1,403	2,37,056		...	21,269	21,269
Petty Establishment	21	65,965	...	1,650	...	6,709	6,709	1,184	...	68,799	6,709	75,508		...	11,930	11,930
Office Establishment including accountants	22	10,33,008	75,046	...	...	9,674	9,674	8,198	78,000	11,94,252	9,674	12,03,926		...	47,891	47,891
Medical ditto	23	...	...	...	...	...	...	...	...	...	...	...		...	4,332	4,332
Travelling Allowances	24	4,46,019	49,748	100	..	9,023	9,023	5,425	3,360	5,04,652	9,023	5,13,675		...	42,644	42,644
Office Expenses	25	3,17,079	11,936	39,487	...	3,554	3,554	2,938	2,382	3,74,422	3,554	3,77,976		...	49,908	49,908
Presidency House-rent and other Local Allowances	26	1,73,661	...	...	...	1,800	1,800	1,421	3,314	1,78,396	1,800	1,80,196		...	48,177	48,177
TOTAL CONSTRUCTION	27	49,23,063	3,84,058	43,447	...	64,339	64,339	34,023	87,056	54,71,647	64,339	55,3. ,986		...	3,50,684	3,50,684
Carried over	28	64,89,826	7,82,224	43,447	...	64,339	64,339	34,023	87,056	74,36,576	64,339	75,00,915		...	4,13,210	4,13,210

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1920—*contd.*

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 294.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	2,95,667	...	2,95,667
2	1,59,601	...	1,59,601	...	...	...	1,19,789	...	1,19,789	1,07,833	...	1,07,833	...	11,06,337	..	11,06,337
3	14,613	...	14,613	...	...	...	4,878	...	4,878	...	...	...	...	33,908	...	33,908
4	1,30,575	...	1,30,575	1,382	...	1,382	82,882	...	82,882	1,46,501	...	1,46,501	...	8,86,461	...	8,86,461
5	5,762	...	5,762	101	...	101	5,929	...	5,929	5,408	...	5,408	...	1,24,124	...	1,24,124
6	19,478	...	19,478	...	...	...	18,390	...	18,390	38,770	...	38,770	...	2,11,646	...	2,11,646
7	43,020	...	43,020	...	...	...	6,363	...	6,363	25,616	...	25,616	...	99,227	...	99,227
8	...	...	...	...	...	...	...	...	...	...	...	...	...	1,13,691	..	1,13,691
9	3,73,049	...	3,73,049	1,483	...	1,483	2,38,231	...	2,38,231	3,24,128	...	3,24,128	...	28,71,061	...	28,71,061
10	1,53,549	...	1,53,549	...	...	...	94,910	1,05,825	2,00,735	62,961	67,635	1,30,596	...	3,42,179	1,97,870	5,40,049
11	...	...	...	...	...	...	4,203	1,280	5,483	...	616	616	...	4,203	1,896	6,099
12	85,892	...	85,892	...	...	...	57,483	25,709	83,192	52,979	35,918	88,897	...	1,96,354	79,517	2,75,871
13	16,448	...	16,448	...	...	...	27,253	11,913	39,166	8,159	5,534	13,693	...	51,860	18,762	70,622
14	17,754	...	17,754	...	...	...	11,585	16,272	27,857	14,774	6,061	20,835	...	44,113	30,763	74,876
15	11,223	...	11,223	...	...	...	2,966	777	3,743	3,288	3,890	7,178	...	17,477	15,148	32,625
16	2,84,866	...	2,84,866	...	...	...	1,98,400	1,61,776	3,60,176	1,42,161	1,19,654	2,61,815	...	6,56,186	3,43,956	10,00,142
17	6,57,915	...	6,57,915	1,483	...	1,483	4,36,631	1,61,776	5,98,407	4,66,289	1,19,654	5,85,943	...	35,27,247	3,43,956	38,71,203
18	5,33,591	...	5,33,591	18,603	...	18,603	4,69,283	3,74,276	8,43,559	1,48,081	1,27,212	2,75,293	15,118	33,05,253	6,29,003	39,34,256
19	7,75,320	...	7,75,320	15,060	...	15,060	2,84,092	2,99,680	5,83,772	1,01,546	45,273	1,46,819	2,400	19,73,314	3,74,147	23,47,461
20	1,82,712	...	1,82,712	3,108	...	3,108	1,56,223	1,21,597	2,77,820	60,890	49,389	1,10,279	...	6,38,586	1,93,658	8,32,244
21	1,23,102	...	1,23,102	2,921	...	2,921	66,067	1,60,398	2,26,465	9,978	13,817	23,795	...	2,70,867	1,92,854	4,63,721
22	4,12,532	...	4,12,532	9,444	...	9,444	5,88,610	5,67,247	11,55,857	2,51,394	76,580	3,27,974	9,272	24,65,504	7,01,392	31,66,896
23	5,001	...	5,001	...	...	...	5,562	45,000	50,562	6,100	2,130	8,230	...	16,663	51,462	68,125
24	3,81,940	...	3,81,940	13,013	...	13,013	2,62,156	2,51,700	5,13,856	1,15,503	58,918	1,74,421	2,497	12,79,761	3,62,285	16,42,046
25	1,43,986	...	1,43,986	3,184	...	3,184	1,42,228	1,75,170	3,17,398	60,942	36,769	97,711	910	7,25,672	2,65,401	9,91,073
26	1,75,202	...	1,75,202	8,225	...	8,225	21,706	13,572	35,278	31,462	15,964	47,426	2,759	4,17,750	79,513	4,97,263
27	27,33,386	...	27,33,386	73,558	...	73,558	19,95,927	20,08,640	40,04,567	7,85,896	4,26,052	12,11,948	32,956	1,10,93,370	28,49,715	1,39,43,085
28	33,91,301	...	33,91,301	75,041	...	75,041	24,32,558	21,70,416	46,02,974	12,52,185	5,45,706	17,97,891	32,956	1,46,20,617	31,93,671	1,78,14,288

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL.												NORTH-WEST FRONTIER PROVINCE.		
		D. G. Mily. Works.	Permt. works, Delhi.	Delhi Province	Consulting Architect and Electrical Adviser to the Government of India.	Baluchistan.			Viceregal Estates.	Indian Munitions Board.	Total.					
		Other Public Works.	Other Public Works.	Other Public Works.		Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	29	64,89,826	7,82,224	43,447	...	...	64,339	64,339	34,023	87,056	74,36,576	64,339	75,00,915	...	4,13,210	4,13,210
(a) ACCOUNTS.																
Examiners, Deputies and Assistants	30	64,759	...	...	...	...	...	...	...	...	64,759	...	64,759	...	...	...
Accountants	31	59,206	...	...	...	...	...	...	...	...	59,206	...	59,206	...	...	...
Office Establishment	32	99,299	...	...	...	...	...	...	...	...	99,299	...	99,299	...	...	...
Travelling Allowances	33	23,788	...	...	...	...	...	...	...	...	23,788	...	23,788	...	...	...
Office Expenses	34	29,934	...	...	...	...	...	...	...	...	29,934	...	29,934	...	...	...
Presidency and Local Allowances	35	31,578	...	...	...	...	...	...	...	...	31,578	...	31,578	...	...	...
Presidency House-rent	36	31	...	...	...	...	...	...	...	...	31	...	31	...	...	...
TOTAL ACCOUNTS	37	3,08,595	...	...	...	...	...	—	...	...	3,08,595	...	3,08,595	...	...	...
SANITARY ENGINEERS AND THEIR ESTABLISHMENTS	38	...	20,811	...	...	...	...	...	...	...	20,811	...	20,811	...	...	...
CONSULTING ARCHITECT, ELECTRICAL ADVISER AND OTHER MISCELLANEOUS ACCOUNTS	39	...	17,182	...	35,514	...	...	...	...	...	52,696	...	52,696	...	...	...
REVENUE ESTABLISHMENT	40	...	...	...	...	...	695	695	...	...	...	695	695	...	1,52,207	1,52,207
NAVIGATION ESTABLISHMENT, ETC.	41	...	...	...	...	...	...	...	...	...	...	...	...	...	11,110	11,110
SURVEY AND OTHER SPECIAL ESTABLISHMENTS	42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	43	3,65,042	...	...	...	...	...	...	...	...	3,65,042	...	3,65,042	...	...	...
GOVERNOR'S ESTATES ESTABLISHMENTS	44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
SPECIAL OFFICERS IN PERMANENT WORKS, DELHI AND THEIR ESTABLISHMENT	45	...	59,318	...	...	...	...	...	...	...	59,318	...	59,318	...	...	...
TOTAL AMOUNT AUDITED	46	71,63,463	8,79,535	43,447	35,514	...	65,034	65,034	34,023	87,056	82,43,038	65,034	83,08,072	...	5,76,527	5,76,527
Add—Charges by other Branches and Departments, etc.	47	2,721	...	2,39,298	...	2,11,022	2,776	2,13,798	3,733	...	4,56,774	2,776	4,59,550	1,73,163	6,754	1,79,917
TOTAL	48	71,66,184	8,79,535	2,82,745	35,514	2,11,022	67,810	2,78,832	37,756	87,056	86,99,812	67,810	87,67,622	1,73,163	5,83,281	7,56,444
Deduct—Charges to other Branches and Departments, etc.	49	*9,47,524*	*2,62,471*	...	...	...	*44*	*44*	*11*	...	*42,10,006*	*44*	*42,10,050*	..	*11,721*	*11,721*
GRAND TOTAL	50	62,18,660	6,17,064	2,82,745	35,514	2,11,022	67,766	2,78,788	37,745	87,056	44,89,806	67,766	45,57,572	1,73,163	5,71,560	7,44,723

(a) Charges for accounts establishment in the Public Works Department are now shown under "18—General Administration."

of the Public Works Department during the Year ended 31st March 1920—*contd.*

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 296.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29	33,91,301	...	33,91,301	75,041	...	75,041	24,32,558	21,70,416	46,02,974	12,52,185	5,45,706	17,97,891	32,956	1,46,20,617	31,93,671	1,78,14,288
30	...	...	...	...	...	...	...	...	...	...	...	...	...	64,759	...	64,759
31	...	...	...	...	...	...	...	...	...	...	...	...	...	59,206	...	59,206
32	...	...	...	...	...	...	...	...	...	...	...	...	...	99,299	...	99,299
33	...	...	...	...	...	...	...	...	...	...	...	...	...	23,788	...	23,788
34	...	...	...	...	...	...	...	...	...	...	...	...	...	29,934	...	29,934
35	...	...	...	...	...	...	...	...	...	...	...	...	...	31,578	...	31,578
36	...	...	...	...	...	...	...	...	...	...	...	...	...	31	...	31
37	...	...	...	...	...	...	...	...	...	...	...	...	...	3,08,595	...	3,08,595
38	1,48,893	...	1,48,893	...	...	...	...	...	...	1,33,049	...	1,33,049	...	3,02,753	...	3,02,753
39	76,337	...	76,337	..	...	...	1,69,299	...	1,69,299	79,492	...	79,492	...	3,77,824	...	3,77,824
40	...	...	...	...	...	...	6,813	1,11,377	1,18,190	...	41,868	41,868	...	6,813	3,06,147	3,12,960
41	...	...	...	...	...	...	...	...	...	...	2,26,926	2,26,926	...	...	2,38,036	2,38,036
42	...	...	...	...	...	...	...	...	...	...	7,334	7,334	...	...	7,334	7,334
43	...	...	...	...	...	...	...	...	...	...	...	...	...	3,65,042	...	3,65,042
44	...	...	...	...	...	...	...	...	...	37,155	...	37,155	...	37,155	...	37,155
45	...	...	...	...	...	...	...	...	...	...	...	...	...	59,318	...	59,318
46	36,16,531	...	36,16,531	75,041	...	75,041	26,08,670	22,81,793	48,90,463	15,01,881	8,21,834	23,23,715	32,956	1,60,78,117	37,45,188	1,98,23,305
47	...	18,03,091	18,03,091	5,000	752	5,752	73,494	...	73,494	2,19,900	2,45,922	4,65,822	...	9,28,331	20,59,295	29,87,626
48	36,16,531	18,03,091	54,19,622	80,041	752	80,793	26,82,164	22,81,793	49,63,957	17,21,781	10,67,756	27,89,537	32,956	1,70,06,448	58,04,483	2,28,10,931
49	*19,48,483*	...	*19,48,483*	*6,719*	...	*6,719*	*3,27,155*	*2,23,082*	*5,50,237*	*2,99,319*	*3,93,936*	*6,93,255*	—47	*67,91,635*	*6,28,783*	*74,20,418*
50	16,68,048	18,03,091	34,71,139	73,322	752	74,074	23,55,009	20,58,711	44,13,720	14,22,462	6,73,820	20,96,282	33,003	1,92,14,813	51,75,700	1,53,90,513

N.—Ry. Irrn. and other Capl. not charged to Revenue

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 291.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretariat.																
Director-General and Assistants	1	2,95,667	...	2,95,667	...	...	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	11,06,337	...	11,06,337	52,671	58,887	1,11,558	...	...	...	70,627	1,67,717	2,38,344	1,41,814	...	1,41,814
Upper and Lower Subordinates	3	33,908	...	33,908	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	8,86,461	...	8,86,461	84,595	56,165	1,40,760	...	...	...	53,448	77,720	1,31,168	1,15,721	...	1,15,721
Other Miscellaneous Establishment	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	6	1,24,124	...	1,24,124	9,378	7,143	16,521	...	...	...	8,719	15,583	24,302	14,563	...	14,563
Office expenses	7	2,11,646	...	2,11,646	17,591	11,550	29,141	...	...	...	18,784	36,594	55,378	30,947	...	30,947
Presidency house-rent and other local allowances	8	99,227	...	99,227	5,589	5,237	10,826	...	...	...	11,000	14,695	25,695	21,131	...	21,131
Special officers in Permanent Works, Delhi	9	1,13,691	...	1,13,691	...	...	...	...	...	...	...	...	...	...	...	...
Total	10	28,71,061	...	28,71,061	1,69,824	1,38,982	3,08,806	...	...	...	1,62,578	3,12,309	4,74,887	3,24,176	...	3,24,176
Superintending Engineers.																
Superintending Engineers and Assistants	11	3,42,179	1,97,870	5,40,049	1,18,948	98,328	2,17,276	21,875	...	21,875	95,888	2,10,046	3,05,934	1,70,413	...	1,70,413
Upper and Lower Subordinates	12	4,203	1,896	6,099	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	13	1,96,354	79,517	2,75,871	69,323	37,650	1,06,573	14,322	...	14,322	31,787	80,496	1,12,283	1,49,698	...	1,49,698
Travelling allowances	14	51,860	18,762	70,622	10,035	14,420	24,455	4,092	...	4,092	10,100	16,900	27,000	21,779	...	21,779
Office expenses	15	44,113	30,763	74,876	18,116	44,143	62,259	4,099	...	4,099	37,826	48,980	86,806	17,363	...	17,363
Presidency house-rent and other local allowances	16	17,477	15,148	32,625	4,243	1,287	5,530	5,387	...	5,387	2,670	4,108	6,778	1,593	...	1,593
Total	17	6,56,186	3,43,956	10,00,142	2,20,565	1,95,828	4,16,393	49,775	...	49,775	1,78,271	3,60,530	5,38,801	3,60,846	...	3,60,846
Total Direction	18	35,27,247	3,43,956	38,71,203	3,90,389	3,34,810	7,25,199	49,775	...	49,775	3,40,849	6,72,839	10,13,688	6,85,022	...	6,85,022
CONSTRUCTION.																
Engineer Establishment	19	33,05,253	6,29,003	39,34,256	3,50,686	4,04,691	7,55,377	20,876	...	20,876	3,31,264	11,21,822	14,53,086	5,39,426	1,14,175	6,53,601
Upper Subordinates	20	19,73,314	3,74,147	23,47,461	1,63,766	1,02,637	2,66,393	11,173	...	11,173	69,098	2,65,488	3,34,586	3,71,416	34,501	4,05,917
Lower Subordinates	21	6,38,580	1,93,658	8,32,244	82,631	1,43,586	2,26,217	9,330	2,446	11,776	42,638	2,48,530	2,91,168	2,27,655	47,484	2,75,139
Petty Establishments	22	2,70,867	1,95,854	4,63,721	8,559	58,601	67,160	3,599	...	3,599	4,681	1,20,444	1,25,125	44,237	10,113	54,350
Office Establishment including Accountants	23	24,65,504	7,01,392	31,66,896	2,15,878	2,43,450	4,59,328	22,510	616	23,126	1,77,201	6,41,227	8,18,428	5,03,666	94,995	5,98,661
Medical Establishments	24	16,663	51,462	68,125	...	10,217	10,217	...	...	...	...	70,654	70,654	1,613	110	1,723
Other Miscellaneous Establishment	25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	26	12,79,761	3,62,285	16,42,046	2,24,802	2,53,253	4,78,055	20,814	22	20,836	1,19,981	4,61,807	5,81,788	4,48,564	78,908	5,27,472
Office expenses	27	7,25,672	2,65,401	9,91,073	90,184	2,12,848	3,03,032	6,342	...	6,342	83,966	4,96,791	5,80,757	1,27,347	25,448	1,52,795
Presidency house-rent and other local allowances	28	4,17,750	79,513	4,97,263	57,463	66,213	1,23,676	16,763	1,564	18,327	43,707	2,60,760	3,04,467	49,720	35,895	85,615
Total Construction	29	1,10,93,370	28,49,715	1,39,43,085	11,93,969	14,95,486	26,89,455	1,11,407	4,648	1,16,055	8,72,536	36,87,523	45,60,059	23,13,644	4,41,629	27,55,273
Carried over	30	1,46,20,617	31,93,671	1,78,14,288	15,84,358	18,30,296	34,14,654	1,61,182	4,648	1,65,830	12,13,385	43,60,362	55,73,747	29,98,666	4,41,629	34,40,295

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1920—*concld.*

Railways.)

No. of Items.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	2,95,667	...	2,95,667
2	1,07,121	...	1,07,121	99,596	...	99,596	...	...	...	...	66,901	...	66,901	16,45,067	2,26,604	18,71,671
3	...	...	...	...	...	...	...	...	...	...	...	...	...	33,908	...	33,908
4	80,760	...	80,760	84,347	...	84,347	...	...	...	...	52,701	...	52,701	13,58,033	1,33,885	14,91,918
5	...	...	...	...	...	...	...	...	...	...	8,070	...	8,070	8,070	...	8,070
6	13,834	...	13,834	10,289	...	10,289	...	...	...	...	7,148	...	7,148	1,88,055	22,726	2,10,781
7	19,218	...	19,218	12,659	...	12,659	...	...	...	...	7,013	...	7,013	3,17,858	48,144	3,66,002
8	12,838	...	12,838	4,994	...	4,994	...	...	...	...	6,553	...	6,553	1,61,332	19,932	1,81,264
9	...	...	...	...	...	...	...	...	...	...	...	...	...	1,13,691	...	1,13,691
10	2,33,771	...	2,33,771	2,11,885	...	2,11,885	...	...	...	...	1,48,386	...	1,48,386	41,21,681	4,51,291	45,72,972
11	49,898	65,855	1,15,753	60,329	53,466	1,13,795	22,496	...	22,496	...	19,977	...	19,977	9,02,003	6,25,565	15,27,568
12	...	...	...	...	...	...	...	..	...	...	...	...	...	4,203	1,896	6,099
13	42,183	40,809	82,992	78,923	47,430	1,26,353	13,532	...	13,532	...	16,954	...	16,954	6,12,976	2,85,902	8,98,878
14	7,363	8,196	15,559	9,215	7,585	16,800	5,976	..	5,976	...	7,275	...	7,275	1,27,695	65,863	1,93,558
15	7,888	6,950	14,838	14,457	1,869	16,326	3,232	...	3,232	...	4,410	...	4,410	1,51,504	1,32,705	2,84,209
16	3,453	3,680	7,133	6,387	3,599	9,986	1,650	...	1,650	...	443	...	443	43,303	27,822	71,125
17	1,10,785	1,25,490	2,36,275	1,69,311	1,13,949	2,83,260	46,886	...	46,886	...	49,059	...	49,059	18,41,684	11,39,753	29,81,437
18	3,44,556	1,25,490	4,70,046	3,81,196	1,13,949	4,95,145	46,886	...	46,886	...	1,97,445	...	1,97,445	59,63,365	15,91,044	75,54,409
19	1,02,355	1,53,947	2,56,302	2,87,097	1,95,917	4,83,014	12,808	...	12,808	2,519	85,813	...	85,813	50,38,097	26,19,555	76,57,652
20	45,936	1,08,732	1,54,668	80,406	91,347	1,71,753	4,113	...	4,113	1,228	88,029	...	88,029	28,08,479	9,76,842	37,85,321
21	42,533	94,280	1,36,813	86,971	1,34,815	2,21,786	8,405	...	8,405	595	40,979	...	40,979	11,80,323	8,64,799	20,45,122
22	7,133	30,877	38,010	33,479	31,821	65,300	6,944	...	6,944	...	461	...	461	3,79,960	4,44,710	8,24,670
23	1,31,720	1,53,636	2,85,356	2,10,405	1,54,262	3,64,667	305	...	305	5,175	1,43,486	...	1,43,486	38,75,850	19,89,578	58,65,428
24	150	7,314	7,464	..	7,258	7,258	17,357	...	17,357	...	6,171	...	6,171	41,954	1,47,015	1,88,969
25	...	...	...	...	...	...	...	...	...	...	3,692	...	3,692	3,692	...	3,692
26	51,029	1,32,617	1,83,646	1,81,074	86,603	2,67,677	16,697	...	16,697	1,945	92,236	...	92,236	24,36,903	13,75,495	38,12,398
27	20,002	79,656	99,658	55,353	49,519	1,04,872	6,374	...	6,374	730	37,489	...	37,489	11,53,459	11,29,663	22,83,122
28	35,724	60,406	96,130	50,622	43,458	94,080	1,489	...	1,489	886	58,774	...	58,774	7,32,892	5,47,809	12,80,701
29	4,36,582	8,21,465	12,58,047	9,85,407	7,95,000	17,80,407	74,492	...	74,492	13,072	5,57,130	...	5,57,130	1,76,51,609	1,00,95,466	2,77,47,075
30	7,81,138	9,46,955	17,28,093	13,66,603	9,08,949	22,75,552	1,31,378	...	1,21,378	13,072	7,54,575	...	7,51,575	2,36,14,974	1,16,86,510	3,53,01,484

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS	No. of Items.	BROUGHT FORWARD FROM PAGE 293.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		1,46,20,617	31,93,671	1,78,14,288	15,84,358	18,30,296	34,14,654	1,61,182	4,648	1,65,830	12,13,385	43,60,362	55,73,747	29,98,666	4,41,629	34,40,295
ACCOUNTS.																
Examiners, Deputies and Assistants	32	64,759	...	64,759	...	...	...	...	...	...	...	...	...	...	...	...
Accountants	33	59,206	...	59,206	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	34	99,299	...	99,299	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	35	23,788	...	23,788	...	...	...	...	...	...	...	...	...	...	...	...
Office expenses	36	29,934	...	29,934	...	...	...	...	...	...	...	...	...	...	...	...
Presidency and local allowances	37	31,578	...	31,578	...	...	...	...	...	...	...	...	...	...	...	...
Presidency house-rent	38	31	...	31	...	...	...	...	...	...	...	...	...	...	...	...
Total Accounts	39	3,08,595	...	3,08,595	...	...	...	...	...	...	...	...	...	...	...	...
Sanitary Engineers and their Establishments	40	3,02,753	...	3,02,753	69,904	...	69,904	...	...	..	60,413	...	60,413	74,851	...	74,851
Consulting Architect, Electrical Adviser, their Establishments and other Miscellaneous Accounts	41	3,77,824	...	3,77,824	66,350	...	66,350	...	...	...	37,963	...	37,963	...	...	...
Revenue Establishment	42	6,813	3,06,147	3,12,960	...	7,69,843	7,69,843	...	3,300	3,300	...	21,98,055	21,98,055	2,62,845	3,70,668	6,33,513
Navigation Establishment, etc	43	...	2,38,036	2,38,036	...	97,061	97,061	...	...	...	...	4,25,574	4,25,574	82,764	18,379	1,01,143
Special Survey and other Establishment	44	...	7,334	7,334	...	...	...	...	...	...	...	2,64,952	2,64,952	...	...	...
Barrack Department	45	3,65,042		3,65,042	...	...	...	...	...	...	...	...	...	...	...	...
Governor's State Establishment	46	37,155	...	37,155	...	...	...	...	...	...	...	...	...	...	...	...
Special Officers in Permanent Works Delhi and their Establishment	47	59,319	...	59,319	...	...	...	...	...	...	...	...	...	...	...	...
Total Amount audited	48	1,60,78,117	37,45,188	1,98,23,305	17,20,612	26,97,200	44,17,812	1,61,182	7,948	1,69,130	13,11,761	72,48,943	85,60,704	34,19,126	8,30,676	42,49,802
Add—Charges by other Branches and Departments, etc.	49	9,28,331	20,59,295	29,87,626	12,951	22,173	35,124	1,380	28,405	29,785	...	76,338	76,338	...	4,01,792	4,01,792
Total	50	1,70,06,448	58,04,483	2,28,10,931	17,33,563	27,19,373	44,52,936	1,62,562	36,353	1,98,915	13,11,761	73,25,281	86,37,042	34,19,126	12,32,468	46,51,594
Deduct—Charges to other Branches and Departments, etc.	51	*67,91,635*	*6,28,783*	*74,20,418*	*4,42,203*	*5,739*	*4,47,942*	*36,877*	...	*36,877*	*53,072*	*1,53,681*	*2,06,753*	*14,51,670*	*2,18,440*	*16,70,110*
GRAND TOTAL	52	1,02,14,813	51,75,700	1,53,90,513	12,91,360	27,13,634	40,04,994	1,25,685	36,353	1,62,038	12,58,689	71,71,600	84,30,289	19,67,456	10,14,028	29,81,484

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1920—*concld.*

Railways.)

No. of Items.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	7,81,138	9,46,955	17,28,093	13,66,303	9,08,949	22,75,552	1,21,378	...	1,21,378	13,072	7,54,575	...	7,54,575	2,36,14,974	1,16,86,510	3,53,01,484
32	...	...	...	...	...	...	...	...	...	...	...	...	...	64,759	...	64,759
33	...	...	...	...	...	...	...	...	...	...	...	...	...	59,206	...	59,206
34	...	...	...	...	...	...	...	...	...	...	...	...	...	99,299	...	99,299
35	...	...	...	...	...	...	...	...	...	...	...	...	...	23,788	...	23,788
36	...	...	...	...	...	...	...	...	...	...	...	...	...	29,934	...	29,934
37	...	...	...	...	...	...	...	...	...	...	...	...	...	31,578	...	31,578
38	...	...	...	...	...	...	...	...	...	...	...	...	...	31	...	31
39	...	...	...	...	...	...	...	...	...	...	...	...	...	3,08,595	...	3,08,595
40	1,28,234	...	1,28,234	...	...	...	...	...	...	...	...	...	...	6,36,155	...	6,36,155
41	70,283	...	70,283	7,606	...	7,606	...	...	...	...	...	...	...	5,60,026	...	5,60,026
42	...	5,61,907	5,61,907	...	78,916	78,916	...	...	...	...	...	...	...	2,69,658	42,88,836	45,58,494
43	...	68,333	68,333	...	...	...	...	...	...	...	...	...	...	82,764	8,47,383	9,30,147
44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,72,286	2,72,286
45	...	...	...	...	...	...	...	...	...	...	...	...	...	3,65,042	...	3,65,042
46	...	...	...	...	...	...	...	...	...	...	...	...	...	37,155	...	37,155
47	...	...	...	...	...	...	...	...	...	...	...	...	...	59,318	...	59,318
48	9,79,655	15,77,195	25,56,850	13,74,209	9,87,865	23,62,074	1,21,378	...	1,21,378	13,072	7,54,575	...	7,54,575	2,59,33,687	1,70,95,015	4,30,28,702
49	3,36,233	2,48,285	7,84,518	3,276	1,09,201	1,12,477	1,959	...	1,959	...	...	12,720	12,720	14,84,130	29,58,209	44,42,339
50	13,15,888	18,25,480	33,41,368	13,77,485	10,97,066	24,74,551	1,23,337	...	1,23,337	13,072	7,54,575	12,720	7,67,295	2,74,17,817	2,00,53,224	4,74,71,041
51	*2,19,887*	*8,17,609*	*10,37,489*	*1,76,618*	*6,769*	*1,83,387*	*1,996*	...	*1,996*	*483*	*23,475*	...	*23,475*	*91,97,346*	*18,31,014*	*1,10,28,360*
52	12,96,001	10,07,876	23,03,879	12,00,867	10,90,297	22,91,164	1,21,411	...	1,21,411	12,589	7,31,100	12,720	7,43,820	1,82,19,971	1,82,22,210	3,64,42,181

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 78.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE REVENUE ACCOUNTS of the Year

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA, GENERAL.							North-West Frontier Province.	MADRAS.		Bombay.
			Director-General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Baluchistan.	Viceregal Estates.	Military Works under the control of Indian Munitions Board.	TOTAL.		Madras Proper.	Coorg.	
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS AND REPAIRS.													
FAMINE RELIEF AND INSURANCE—													
Original Works.	1	132 to 134	...	...	...	...	...	...	...	...	24,89,438	...	42,96,647
IRRIGATION.													
(*Imperial and Provincial.*)													
Minor Works and Navigation, Capital. — Original Works.	2	186 to 191	...	...	...	51,748	...	...	51,748	...	1,42,597	...	80,156
Minor Works and Navigation, Revenue — Original Works.	3	192 to 195	...	...	...	...	...	...	...	...	7,453	...	56,542
Minor Works and Navigation, Revenue — Repairs.	4		...	...	...	17,942	...	...	17,942	...	3,27,910	...	3,97,731
Minor Works and Navigation, Agricultural — Original Works.	5	184 to 185	...	...	...	— 429	...	...	—429	5,34,001	3,24,174	65	2,78,233
Minor Works and Navigation, Agricultural — Repairs.	6		...	...	...	88	...	...	88	...	16,02,363	1,807	23,45,952
OTHER PUBLIC WORKS.													
Imperial Civil Works — Original Works.	7	202 to 203	2,00,273	...	5,35,994	6,22,713	2,60,247	...	16,19,227	7,37,584	85,026	38,341	5,23,393
Imperial Civil Works — Repairs.	8		1,92,933	...	8,06,925	3,65,525	2,16,257	...	15,81,640	10,14,526	87,644	1,44,603	1,91,868
Provincial Civil Works — Original Works.	9	211	...	...	...	...	...	...	...	...	39,62,644	...	95,12,280
Provincial Civil Works — Repairs.	10		...	...	...	...	...	...	...	...	15,06,110	...	30,91,142
Imperial Military Works — Original Works.	11	259	2,87,21,601	...	5,91,070	...	...	8,55,310	3,01,67,981	...	...	...	2,42,292
Imperial Military Works — Repairs.	12		75,16,242	...	1,79,101	...	...	5,63,809	82,59,152	...	...	219	83,365
Initial Expenditure on New Capital at Delhi — Original Works.	13	309	...	36,61,706	...	...	...	...	36,61,706	...	...	...	...
IRRIGATION.													
(*Imperial and Provincial.*)													
Major Works—Working Expenses — Original Works.	14	163 to 167	...	...	...	...	...	...	...	63,850	85,616	...	1,17,396
Major Works—Working Expenses — Repairs.	15		...	...	...	...	...	...	...	3,96,468	12,94,140	...	11,46,464
Capital Outlay on Irrigation Works — Original Works.	16	285 to 288	...	...	...	...	...	...	...	2,15,099	3,67,863	...	1,52,399
TOTAL WORKS AND REPAIRS	17		3,66,31,049	36,61,706	21,13,090	10,57,587	4,76,504	14,19,119	4,53,59,055	29,61,528	1,22,83,008	1,85,035	2,25,15,860

(*a*) Excluding outlay on Public Works by Civil Officers.

it bears to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND nded 31st March 1920.

Railways.)

No. of Items.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL
	Bengal proper.	Port Blair.	United Provinces of Agra and Oudh proper.	Rajputana.				Central Provinces and Berar proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	2,98,051	5,313	...	...	1,04,453	7,61,663	...	...	...	79,55,565
2	5,92,212	...	71,588	11,540	— 205	2,64,561	3,449	2,39,752	...	...	...	14,57,348
3	1,65,023	...	10,243	7,792	6,634	1,440	...	....	.....	...	...	2,55,127
4	4,39,947	...	50,730	46,899	33,694	1,42,462	...	1,842	...	...	...	14,59,187
5	7,11,409	...	51,278	1,091	2,34,161	1,69,397	68,560	1,10,178	...	...	3,389	24,85,507
6	5,21,426	...	31,777	...	4,19,571	4,28,689	1,12,954	59,239	...	...	45,465	55,69,331
7	4,21,184	73,814	2,15,818	2,44,757	32,64,316	1,01,376	1,25,580	1,25,284	2,92,946	9,607	20,800	78,99,083
8	5,88,492	49,843	1,12,059	2,20,902	2,27,959	78,587	50,649	27,980	2,50,587	34,528	18,531	46,80,408
9	51,24,433	...	35,36,799	...	49,65,267	41,42,074	30,54,607	36,44,398	...	...	9,38,838	3,88,81,340
10	36,72,279	...	30,02,095	...	26,13,117	41,79,000	12,57,933	21,97,164	...	...	17,54,761	2,32,73,601
11	5,837	1,714	25,219	55,798	—81,147	2,87,670	14,576	3,762	642	...	20,458	3,07,44,802
12	42,862	3,352	8,595	26,750	1,49,884	3,07,493	9,156	1,339	12,954	..	54,508	89,59,629
13	...	...	...	...	...	...	...	...	...	...	...	36,61,706
14	1,908	...	1,53,582	...	7,03,166	60,751	32,657	2,425	...	...	...	12,21,251
15	1,20,899	...	14,01,133	...	45,18,339	3,60,841	5,65,394	2,52,533	...	...	...	1,00,56,211
16	...	...	3,85,425	...	5,13,331	—8,509	—701	5,94,322	...	...	...	22,19,229
17	1,24,07,811	1,28,723	93,54,382	6,20,842	1,75,68,087	1,05,15,832	83,99,267	80,21,881	5,57,129	44,135	28,56,750	15,07,79,325

N.—Ry. Irrn. and other Capl. not charged to Revenue

No. 78.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE for the Year ended

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA, GENERAL.								North-West Frontier Province.	MADRAS.	
			Director-General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Consulting Architect and Electrical adviser to the Government of India.	Baluchistan.	Viceregal Estates.	Military Works under the control of Indian Munitions Board.	TOTAL.		Madras Proper.	Coorg.
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT.													
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	132 to 134	...	...	...	...	...	...	...	...	...	23,121	...
IRRIGATION.													
(*Imperial and Provincial.*)													
Minor Works and Navigation Capital Establishment .	21	186 to 191	...	...	...	...	28,074	...	...	28,074	...	69,799	...
Minor Works and Navigation, Revenue Establishment .	22	192 to 195	...	...	...	...	18,100	...	...	18,100	...	70,090	...
Minor Works and Navigation, Agricultural Establishment	23	184 to 185	...	...	...	...	21,592	...	...	21,592	1,26,161	7,91,668	752
OTHER PUBLIC WORKS.													
Imperial Civil Works Establishment .	24	202 to 203	85,091	...	1,84,054	35,514	2,11,022	37,745	...	5,53,426	1,73,163	59,129	73,234
Provincial ditto .	25	211	...	...	...	...	...	...	...	...	...	16,08,919	...
Imperial Military Works Establishment	26	259	31,33,569	...	98,691	...	...	...	87,056	33,19,316	...	...	88
Initial expenditure on New Capital at Delhi	27	309	...	6,17,064	...	...	...	...	...	6,17,064	...	...	...
IRRIGATION.													
(*Imperial and Provincial.*)													
Major Works—Working Expenses, Establishment .	28	163 to 167	...	...	...	...	...	...	...	...	3,92,429	6,89,368	...
Capital Outlay on Irrigation Works, Establishment . .	29	285 to 288	...	...	...	...	...	...	...	...	52,970	1,59,045	...
TOTAL ESTABLISHMENT . .	30		32,18,060	6,17,064	2,82,745	35,514	2,78,788	37,745	87,056	45,57,572	7,44,723	34,71,139	74,074
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS .	31		8·79	16·85	13·38	...	26·36	7·92	6·13	10·05	25·15	28·26	46·03

(*a*) Excluding outlay on Public Works by Civil Officers.

to the Total Outlay on Works and Repairs as shown in the Finance and Revenue Account 31st March 1920—*contd.*

Railways.)

No. of Items.	Bombay.	Bengal.		United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.			Assam.	Grand Total.
		Bengal Proper.	Port Blair.	United Provinces.	Rajputana.				Central Provinces and Berar Proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20	5,88,497	1,711	...	1,08,351	6,523	...	...	41,937	2,63,434	...	...	...	10,33,574
21	27,525	89,431	...	28,957	2,615	—269	99,274	1,592	94,755	...	...	...	4,41,783
22	1,39,857	2,04,291	...	79,111	28,101	62,105	46,576	...	1,288	...	...	...	6,49,519
23	5,11,175	3,01,804	...	1,40,302	424	7,23,540	4,24,074	60,041	1,88,991	...	...	12,720	33,03,314
24	1,25,372	1,39,953	31,833	61,336	1,05,587	1,73,733	38,167	58,047	31,572	1,18,315	12,589	10,241	17,65,732
25	21,72,189	12,71,548	...	12,23,078	....	10,75,260	18,01,629	12,32,860	11,64,917	...	...	7,01,325	1,22,51,425
26	50,430	10,956	1,140	6,325	18,718	9,696	1,27,960	5,094	1,102	3,096	...	19,534	35,73,455
27	...	...	...	...	...	...	...	...	...	...	...	...	6,17,064
28	7,56,457	7[illegible],553	...	21,41,925	...	61,93,345	4,12,142	9,04,308	3,23,448	...	...	...	1,18,89,975
29	42,218	...	...	2,15,609	...	1,92,879	31,962	...	2,21,657	...	...	...	9,16,340
30	44,13,720	20,96,282	33,003	40,04,991	1,62,038	84,30,289	29,81,484	23,03,879	22,91,164	1,21,411	12,589	7,43,820	3,64,42,181
31	19·00	16·90	25·64	42·31	26·10	47·99	28·35	42·67	28·56	21·79	28·52	26·04	24·17

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 78A.—DETAILED ACCOUNT of EXPENDITURE (*a*) on TOOLS and PLANT of the PUBLIC during the year ended

(Excluding

PARTICULARS.	No. of Item.	INDIA, GENERAL.							Military Works under the control of Indian Munitions Board.	NORTH-WEST FRONTIER PROVINCE.			MADRAS.			No. of Item.
		Director General, Works Public Military (other Works).	Permanent Works, Delhi (other Public Works).	Delhi Province (other Public Works).	BALUCHISTAN. Other Public Works.	BALUCHISTAN. Irrigation.	BALUCHISTAN. Total.	Estate Public Viceregal (other Works).		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
NEW SUPPLIES.																
Scientific instruments and drawing materials.	1	2,404	3,979	1,087	...	...	...	...	...	...	...	...	4,291	...	4,291	1
Plant and machinery	2	51,909	1,11,020	...	...	...	...	...	...	...	...	...	8,652	...	8,652	2
Tools	3	2,69,536	...	...	...	—916	—916	966	884	...	...	...	29,333	...	29,333	3
Navigation Plant	4	...	...	...	...	...	...	...	...	...	...	...	999	...	999	4
Camp equipage	5	94	...	...	...	...	...	...	...	...	...	...	6	...	6	5
Live-stock	6	...	...	310	...	...	...	...	...	...	...	...	10,351	...	10,351	6
Office, etc., furniture	7	7,583	8,342	761	...	...	...	...	...	...	...	...	11,597	...	11,597	7
Barrack furniture	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	9	..	10,095	...	...	...	...	...	...	...	3,462	3,462	...	48,541	48,541	9
TOTAL NEW SUPPLIES	10	3,31,526	1,33,436	2,188	...	—916	—916	966	884	...	3,462	3,462	65,229	48,541	1,13,770	10
Repairs and carriage	11	5,38,908	69,326	33,051	...	633	633	656	...	...	...	...	60,668	...	60,668	11
Repairs to Motar Cars	12	2,800	6,909	...	...	...	...	...	...	...	...	...	...	...	...	12
TOTAL	13	8,73,234	2,09,671	35,239	...	—283	—283	1,622	884	...	3,462	3,462	1,25,897	48,541	1,74,438	13
Add—Charges by other Branches and Departments.	14	4,958	—1,667	23,999	13,730	...	13,730	...	...	24,880	...	24,880	...	...	...	14
TOTAL	15	8,78,192	2,08,004	59,238	13,730	—283	13,447	1,622	884	24,880	3,462	28,342	1,25,897	48,541	1,74,438	15
Deduct—Charges to other Branches and Departments.	16	1,05,905	...	2,740	...	...	...	1	...	...	...	...	72,600	...	72,600	16
GRAND TOTAL	17	7,72,287	2,08 004	56,498	13,730	—283	13,447	1,621	884	24,880	3,462	28,342	53,297	48 541	1,01,838	17
DISTRIBUTION OF THE GRAND TOTAL ABOVE.																
FAMINE RELIEF AND INSURANCE	18	...	...	...	...	...	...	...	...	...	...	...	...	700	700	18
IRRIGATION. (*Imperial and Provincial.*)																
Minor Works and Navigation, Capital.	19	...	...	...	...	—2,053	—2,053	...	...	...	...	...	...	1,060	1,060	19
Minor Works and Navigation, Revenue.	20	...	...	...	...	1,760	1,760	...	...	...	...	...	...	1,565	1,565	20
Minor Irrigation and Agricultural Works.	21	...	...	...	...	10	10	...	...	...	1,824	1,824	...	22,036	22,036	21
OTHER PUBLIC WORKS.																
Imperial Civil Works, Tools and Plant.	22	4,901	...	32,499	13,730	...	13,730	1,621	...	24,880	...	24,880	1,224	...	1,224	22
Provincial Civil Works, Tools and Plant.	23	...	...	...	...	...	...	...	...	...	...	...	52,073	...	52,073	23
Imperial Military Works, Tools and Plant.	24	7,67,386	...	23,999	...	...	...	...	884	...	...	...	...	...	...	24
Initial Expenditure on New Capital at Delhi.	25	...	2,08,004	...	...	...	...	...	...	...	...	...	...	...	...	25
IRRIGATION. (*Imperial and Provincial.*)																
Major Works, Working Expenses	26	...		...	...	...	...	...	...	...	24,640	24,640	...	18,824	18,824	26
Capital Outlay on Irrigation Works.	27	...		...	...	...	...	...	...	...	—23,002	—23,002	...	4,356	4,356	27
TOTAL AS IN THE ABOVE	28	7,72,287	2,08,004	56,498	13,730	—283	13,447	1,621	884	24,880	3,462	28,342	53,297	48,541	1,01,838	28

(*a*) Including Outlay on Public Works in charge of Civil Officers.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS 31st March 1920.

Railways.)

No. of Item.	COORG.			BOMBAY.			BENGAL.				UNITED PROVINCES.			CARRIED OVER.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Port Blair (other Public Works).	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	99	...	99	22,776	12,693	35,469	3,060	...	3,060	114	2,176	—112	2,064	39,986	12,581	52,567
2	...	...	...	1,77,157	22,046	1,99,203	32,375	...	32,375	509	53,586	—63,443	—9,857	4,35,199	—41,397	3,93,802
3	1,974	...	1,974	98,360	21,794	1,20,154	19,133	...	19,133	3,536	56,305	12,612	68,917	4,80,027	33,490	5,13,517
4	...	...	...	1,668	3,002	4,670	312	...	312	...	...	4,276	4,276	2,979	7,378	10,357
5	...	...	...	2,046	2,603	4,649	641	...	641	...	4,588	43,033	47,621	7,375	45,636	53,011
6	...	...	...	1,216	265	1,481	203	...	203	...	60	8,711	8,771	12,170	8,976	21,146
7	123	...	123	23,429	13,536	36,965	4,688	...	4,688	31	6,967	4,604	11,271	63,221	18,140	81,361
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	81	81	...	...	...	2,635	13,232	15,867	...	...	...	...	12,730	65,316	78,046
10	2,196	81	2,277	3,26,652	75,939	4,02,591	63,047	13,232	76,279	4,181	1,23,382	9,781	1,33,163	10,53,687	1,50,120	12,03,807
11	6,308	...	6,308	1,39,698	84,561	2,18,259	40,156	...	40,156	51	33,910	62,027	95,937	9,16,732	1,47,221	10,63,953
12	...	...	...	1,635	8	1,643	430	2,13,520	2,13,950	...	...	...	...	11,774	2,13,528	2,25,302
13	8,504	81	8,585	4,61,985	1,60,508	6,22,493	1,03,633	2,26,752	3,30,385	4,232	1,57,293	71,808	2,29,100	19,82,193	5,10,569	24,93,062
14	...	...	...	26,083	4,269	30,352	20,467	18,085	38,552	...	2,491	—97	2,394	1,14,911	22,257	1,37,198
15	8,504	81	8,585	4,88,068	1,64,777	6,52,845	1,24,100	2,44,837	3,68,937	4,232	1,59 783	71,711	2,31,494	20,97,134	5,33,126	26,30,260
16	545	...	545	51,023	...	51,023	5,029	40,556	45,585	...	43,970	281	44,251	2,81,813	40,837	3,22,650
17	7,959	81	8,040	4,37,045	1.64,777	6,01,822	1,19,071	2,04,281	3 23,352	4,232	1,15,813	71,430	1,87,243	18,15,321	4,92,289	23,07,610
16	...	...	...	20,955	78,375	99,330	...	...	...	...	2,491	1,155	3,646	23,446	80,230	1,03,676
19	...	...	...	...	1,083	1,083	...	49,775	49,775	...	...	350	350	...	50,215	50,215
20	...	...	...		10,375	10,375	...	50,846	50,846	...	...	294	294	...	64,840	64,840
21	...	81	81	...	47,481	47,481	...	93,346	93,346	...	...	22,647	22,647	...	1,87,425	1,87,425
22	7,949	...	7,949	11,688	...	11,688	11,044	...	11,044	4,156	5,385	...	5,385	1,19,077	...	1,19,077
23	...	...	...	3,96,032	...	3,96,032	1,07,296	...	1,07,296	...	1,07,382	...	1,07,382	6,62,783	...	6,62,783
24	10	...	10	8,370	...	8,370	731	...	731	76	555	...	555	8,02,011	...	8,02,011
25	...	...	...	...	...	...	...	...	...	...	...	...	...	2,08,004	...	2,08,004
26	...	...	...	...	25,109	25,109	...	10,314	10,314	...	...	—3,516	—3,516	...	75,371	75,371
27	...	...	...	...	2,354	2,354	...	...	...	...	...	50,500	50,500	...	34,206	34,206
28	7,959	81	8,040	4,37,045	1,64,777	6,01,822	1,19,071	2,04,281	3,23,352	4,232	1,15,613	71,430	1,87,243	18,15,321	4,92,289	23,07,610

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 78A.—Detailed Account of Expenditure (*a*) on Tools and Plant of the Public during the year ended

(Excluding

PARTICULARS.	No. of Item.	Brought forward.			RAJPUTANA.			PUNJAB.			BURMA.			No. of Item.
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	
NEW SUPPLIES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Scientific instruments and drawing materials.	1	39,986	12,581	52,567	113	...	113	1,983	...	1,983	4,966	3,276	8,242	1
Plant and machinery .	2	4,35,199	—41,397	3,93,802	...	...	...	55,282	...	55,282	38,347	2,527	40,874	2
Tools . .	3	4,80,927	33,490	5,13,517	2,983	...	2,983	83,651	...	83,651	61,093	3,03[illegible]	67,0[illegible]4	3
Navigation Plant .	4	2,979	7,378	10,357	226	...	226	...	...	...	1,16,463	...	1,16,463	4
Camp equipage . .	5	7,375	45,636	53,011	...	...	...	2,848	...	2,848	40	...	40	5
Live-stock . .	6	12,170	8,976	21,146	...	...	...	...	...	...	636	...	636	6
Office, etc., furniture .	7	63,221	18,140	81,361	...	...	...	5,778	...	5,778	6,212	1,788	8,000	7
Barrack furniture . .	8	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous . .	9	12,730	65,316	78,046	...	...	...	...	1,06,725	1,06,725	13,001	...	13,001	9
TOTAL NEW SUPPLIES	10	10,53,687	1,50,120	12,03,807	3,322	...	3,322	1,49,542	1,06,725	2,56,267	2,43,698	10,622	2,54,320	10
Repairs and carriage .	11	9,16,732	1,47,221	10,63,953	8,591	...	8,591	70,110	...	70,110	2,48,629	67,575	3,16,204	11
Repairs to motor cars .	12	11,774	2,13,528	2,25,302	1,358	...	1,358	...	...	...	...	...	...	12
TOTAL .	13	19,82,193	5,10,869	24,93,062	13,271	...	13,271	2,19,652	1,06,725	3,26,377	4,92,327	78,197	5,70,524	13
Add—Charges by other Branches and Departments . . .	14	1,14,941	22,257	1,37,198	1,265	1,394	2,659	...	...	...	...	59,473	59,473	14
TOTAL .	15	20,97,134	5,33,126	26,30,260	14,536	1,394	15,930	2,19,652	1,06,725	3,26,377	4,92,327	1,37,670	6,29,997	15
Deduct—Charges to other Branches and Departments . .	16	*2,81,813*	*40,837*	*3,22,650*	*2,104*	...	*2,104*	*6,038*	*2,451*	*8,489*	*1,17,000*	*59,874*	*1,76,874*	16
GRAND TOTAL .	17	18,15,321	4,92,289	23,07,610	12,432	1,394	13,826	2,13,614	1,04,274	3,17,888	3,75,327	77,796	4,53,123	17
DISTRIBUTION OF THE GRAND TOTAL ABOVE.														
FAMINE RELIEF AND INSURANCE . .	18	23,446	80,230	1,03,676	1,265	23	1,288	...	...	...	...	...	...	18
IRRIGATION. (*Imperial and Provincial.*)														
Minor Works and Navigation, Capital . .	19	...	50,215	50,215	...	233	233	...	—9	—9	...	25,030	25,030	19
Minor Works and Navigation, Revenue . .	20	...	64,840	64,840	...	1,116	1,116	...	1,398	1,398	...	9,803	9,803	20
Minor Irrigation and Agricultural Works . .	21	...	1,87,425	1,87,425	...	22	22	...	26,085	26,085	...	38,314	38,314	21
OTHER PUBLIC WORKS.														
Imperial Civil Works, Tools and Plant .	22	1,19,077	...	1,19,077	9,485	...	9,485	21,496	...	21,496	7,084	...	7,084	22
Provincial Civil Works, Tools and Plant . .	23	6,62,783	...	6,62,783	...	...	...	1,90,400	...	1,90,400	3,59,316	...	3,59,316	23
Imperial Military Works, Tools and Plant . . .	24	8,02,011	...	8,02,011	1,682	...	1,682	1,718	...	1,718	8,927	...	8,927	24
Initial Expenditure on New Capital at Delhi . . .	25	2,08,004	...	2,08,004	...	...	...	...	...	...	...	...	...	25
IRRIGATION. (*Imperial and Provincial.*)														
Major Works, Working Expenses .	26	...	75,371	75,371	...	...	...	...	75,870	75,870	...	13,980	13,980	26
Capital Outlays on Irrigation Works	27	...	34,208	34,208	...	...	...	...	930	930	...	—9,331	—9,331	27
TOTAL AS IN THE ABOVE . . .	28	18,15,321	4,92,289	23,07,610	12,432	1,394	13,826	2,13,614	1,04,274	3,17,888	3,75,327	77,796	4,53,123	28

(*a*) Excluding outlay on Public Works in

Works Department and its distribution to heads of the Finance and Revenue Accounts 31st March 1920—*continued*.

Railways.)

No. of Item.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HY-DERA-BAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,998	...	1,998	528	5,486	6,014	...	...	...	...	17	...	17	49,591	21,343	70,934
2	45,671	...	45,671	13,308	1,82,174	1,95,482	17,149	...	17,149	...	...	...	...	6,04,956	1,43,304	7,48,260
3	...	...	...	8,283	27,995	36,278	2,589	...	2,589	743	43,923	..	43,923	6,86,232	64,516	7,50,748
4	...	2,949	2,949	...	...	...	...	...	...	...	...	...	...	1,19,668	10,327	1,29,995
5	101	...	101	5,839	167	6,006	...	...	...	...	...	...	...	16,203	45,803	62,006
6	...	...	..	341	...	341	...	...	...	...	...	...	..	13,147	8,976	22,123
7	1,645	...	1,645	1,578	7,462	9,040	565	...	565	...	878	...	878	79,877	27,390	1,07,267
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	-24,919	-24,919	...	...	...	...	...	...	...	..	...	...	25,731	1,47,122	1,72,853
10	49,415	-21,970	27,445	29,877	2,23,284	2,53,161	20,303	...	20,303	743	44,818	...	44,818	15,95,405	4,68,781	20,64,186
11	21,734	45,109	66,843	1,07,462	32,000	1,39,462	7,302	...	7,302	279	43,689	...	43,689	14,24,528	2,91,905	17,16,433
12	...	...	...	...	...	...	...	...	...	...	...	...	...	13,132	2,13,528	2,26,660
13	71,149	23,139	94,288	1,37,339	2,55,284	3,92,623	27,605	...	27,605	1,022	88,507	...	88,507	30,33,065	9,74,214	40,07,279
14	39,668	...	39,668	...	...	...	...	...	...	...	...	1,501	1,501	1,55,874	84,625	2,40,499
15	1,10,817	23,139	1,33,956	1,37,339	2,55,284	3,92,623	27,605	...	27,605	1,022	88,507	1,501	90,008	31,88,939	10,58,839	42,47,778
16	*—27*	...	*—27*	*6,618*	*472*	*7,090*	*393*	...	*393*	*34*	*2,178*	...	*2,178*	*4,16,151*	*1,03,634*	*5,19,785*
17	1,10,944	23,139	1,33,983	1,30,721	2,54,812	3,85,533	27,212	...	27,212	988	86,329	1,501	87,830	27,72,788	9,55,205	37,27,993
18	...	1,264	1,264	...	1,19,420	1,19,420	...	...	...	...	...	...	...	24,711	2,00,937	2,25,648
19	...	119	119	...	14,354	14,354	...	...	...	...	...	...	...	...	89,942	89,942
20	...	...	...	...	119	119	...	...	...	...	...	...	...	...	77,276	77,276
21	...	3,842	3,842	...	34,784	34,784	...	...	...	...	...	1,501	1,501	..	2,91,973	2,91,973
22	3,415	..	3,415	3,280	...	3,280	26,961	...	26,961	988	1,208	...	1,208	1,92,994	...	1,92,994
23	1,07,074	...	1,07,074	1,27,332	...	1,27,332	...	...	...	...	82,756	...	82,756	15,29,661	...	15,29,661
24	355	...	355	109	...	109	251	...	251	...	2,365	...	2,365	8,17,418	...	8,17,418
25	...	...	...	...	...	...	...	...	...	...	...	...	...	2,08,004	...	2,08,004
26	..	17,914	17,914	...	22,695	22,695	...	...	...	...	...	...	...	...	2,05,830	2,05,830
27	...	...	...	...	63,440	63,440	...	...	...	...	..	...	...	...	89,247	89,247
28	1,10,944	23,139	1,33,983	1,30,721	2,54,812	3,85,533	27,212	...	27,212	988	86,329	1,501	87,830	27,72,788	9,55,205	37,27,993

charge of Civil Officers.

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 79.—STATEMENT showing, with regard to the INDIAN RAILWAY Companies* PAYMENTS on CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	STATE											
	Assam-Bengal.	South Behar.	Sialkot Narowal.	Mymensingh-Jamalpur-Jagannathganj.	Bengal Nagpur.	Burma.	Dhond-Baramati.	Sara Serajgunj.	Mymensingh-Bhairab-Bazar.	Mandra Bhan.	Khoolna Bagirhat.	Katakhal Lalabazar.
DURING THE YEAR 1919-20.	£	£	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:												
Share Capital:												
India	...	...	...	...	...	...	67	...	2,666	...	—220	323
England	...	...	...	...	...	...	...	...	...	...	...	...
Debentures:												
England	...	...	...	...	...	...	...	...	...	...	...	...
Debenture Stock:												
England	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:												
India	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	...	...	...	...	...	...	67	...	2,666	...	—220	323
B. Payments for discharge of Debentures, etc.	...	...	...	...	453,000	...	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	...	...	...	...	—453,000	...	67	...	2,666	...	—220	323
ON ACCOUNT OF CAPITAL EXPENDITURE												
Payments:												
India	—331,782	...	829	100	—2,585,528	—109,969	218	2,954	6,870	—306	—878	451
England	331,911	...	...	...	2,132,781	244,210	...	...	...	...	...	...
C. TOTAL	129	...	829	100	—452,747	134,241	218	2,954	6,870	—306	—878	451
Repayments:												
India	...	...	...	...	...	...	...	...	...	...	...	...
England	129	...	...	...	253	98,157	...	...	...	...	...	...
D. TOTAL	129	...	...	...	253	98,157	...	...	...	...	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	...	829	100	—453,000	36 084	218	2,954	6,870	—306	—878	451
A. + D. TOTAL RECEIPTS	129	...	...	...	253	98,157	67	...	2,666	...	—220	323
B. + C. TOTAL PAYMENTS	129	...	829	100	253	134,241	218	2,954	6,870	—306	—878	451
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (₹15=£1)	...	...	...	...	...	...	...	...	...	...	...	...
TO 31ST MARCH 1920.												
ON ACCOUNT OF SHARE AND OTHER CAPITAL:												
Share Capital:												
India	...	399,732	126,266	170,420	...	...	36,322	393,358	321,492	143,667	47,107	10,395
England	1,500,000	...	...	...	3,000,000(*b*)	3,000,000	...	...	...	...	...	...
Debentures:												
Nominal amount	*905.900*	...	...	...	*4,646.400*	...	...	...	...	...	...	...
Cash received ‖	888,607	...	...	...	4,609 477	...	...	...	...	...	...	...
Debenture Stock:												
Stock represented	...	...	...	...	*2,000.000*	*1,250 000*	...	...	...	...	...	...
Cash received	...	...	...	...	1,948,586	1,199,819	...	...	...	...	...	...
Capital not bearing Interest:												
India	...	...	...	...	...	...	...	...	...	...	...	...
England	15,385	...	...	...	17,600	20,000	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	(*a*) 2,403,992	399,732	126,266	170,420	9,575,663	4,219,819	36,322	393,358	321,492	143,667	47,107	10,395
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (₹15 = £1)	...	...	...	...	...	...	...	...	...	...	...	...
	2,403,992	399,732	126,266	170,420	9,575,663	4,219,819	36,322	393,358	321,492	143,667	47,107	10,395
ON ACCOUNT OF CAPITAL EXPENDITURE:												
Net Payments:												
India	—649.888	450,606	124,982	170,420	—5,062,609	1,466 809	36,315	441,261	321,492	143,104	45,562	10,197
England	3.053 880	...	...	...	14,638,272	3,665,336	...	...	...	...	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	2,403,992	450,606	124.982	170.420	9,575,663	5,131,645	36,315	441,261	321,492	143,104	45,562	10,197
BALANCE OF ACCOUNT WITH COMPANY:												
At Credit	...	...	1,284	...	...	...	7	...	...	563	1,545	198
At Debit	...	50,874	...	...	...	911,826	...	47,903	...	...	...	...

* Excluding East Indian Railway Company, South Indian Railway Company, Limited, Great Indian Peninsula Railway

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State

‖ Excluding premium, which is included

§ Mysore State Railway Debenture Capital. The cash received in this case was £1,224,000

¶ Excluding £1,500,000 Share Capital issued as fully paid up on 1st July 1908 in exchange

(*a*) Besides £358,758 and £134,339 debited and £27.878 credited to Capital Account on account of Interest on share capital paid by the

(*b*) Includes £4,711 being the Capital stock in respect of which the holders exercised

(*c*) Represents gain by exchange on

the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1919-20; the RECEIPTS and March 1920; and the BALANCES at that date.

RAILWAYS.

Kalighat Falta.	Central Provinces (Murtajapur, Yeotmal Murtajapur and Ellichpur) and Pulgaon Arvi.	Rohilkund and Kumaon.†	Hardwar-Dehra.	Madras and Southern Mahratta (including Guntur Mysore Tenali Railway).	Amritsar-Patti-Kasur.	Ahmedabad-Parantij including Idar Road Brahmaked.	Tapti valley.	Ahmedabad-Dholka Railway.	Baripada Talband.	Chapurmukh Silghat.	Branch Line Companies under the audit of Government Examiner, East Indian Railway.	Pachora Jamner.	Panpash Raipura.	TOTAL.
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
...	781	...	1,613	...	...	...	...	...	35,800	29,000	280	1,533	13,966	85,809
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	781	...	1,613	...	...	...	...	...	35,800	29,000	280	1,533	13,966	85,809
...	...	...	...	...	...	...	...	...	...	...	...	...	...	453,000
...	781	...	1,613	...	...	...	...	...	35,800	29,000	280	1,533	13,966	—367,191
7	1,184	—9,324	1,052	11,121	328	73	153	57	30,210	26,117	22	—140	13,872	—2,942,309
...	...	54,797	...	726,195	...	...	...	...	...	...	...	...	...	3,489,894
7	1,184	45,473	1,052	737,316	328	73	153	57	30,210	26,117	22	—140	13,872	547,585
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	36	...	641	...	...	...	...	...	...	...	...	...	99,216
...	...	36	...	641	...	...	...	...	...	...	...	...	...	99,216
7	1,184	45,437	1,052	736,675	328	73	153	57	30,210	26,117	22	—140	13,872	448,369
...	781	36	1,613	641	...	...	...	...	35,800	29,000	280	1,533	13,966	185,025
7	1,184	45,473	1,052	737,316	328	73	153	57	30,210	26,117	22	—140	13,872	1,000,585
...	...	45,437	...	...	...	...	...	...	...	...	...	...	...	45,437
118,093	333,239	...	190,364	8,460	182,043	226,403	804,457	65,318	90,800	172,691	733,900	97,610	82,476	4,754,613
...	...	200,000	...	¶3,491,540	...	...	...	...	...	...	...	...	...	11,191,540
...	...	...	...	*1,643,000*	...	...	...	...	...	...	...	...	...	*7,195,300*
...	...	...	...	1,632,425	...	...	...	...	...	...	...	...	...	7,130,509
...	...	...	...	*2,500,000*	...	...	...	...	...	...	...	...	...	*6,950,000*
...	...	...	...	§*1,200,000*										
...	...	...	...	2,471,588	...	...	...	...	...	...	...	...	...	6,819,943
		(c)		§1,200,000										
...	...	13,102	...	—166	...	...	...	...	...	...	...	...	...	12,936
...	...	...	...	55,007	...	...	...	...	...	...	...	...	...	107,992
118,093	333,239	213,102	190,364	8,858,804	182,043	226,403	804,457	65,318	90,800	172,691	733,900	97,610	82,476	30,017,533
...	...	587,942	...	...	...	...	...	...	...	...	...	...	...	587,942
118,093	333,239	801,044	190,364	8,858,804	182,043	226,403	804,457	65,318	90,800	172,691	733,900	97,610	82,476	30,605,475
118,093	331,517	88,196	189,678	2,349,719	181,787	226,212	804,190	65,162	84,980	169,457	733,637	94,044	82,191	3,016,614
...	...	712,848	...	7,008,064	...	...	...	...	...	...	...	...	...	29,078,400
118,093	331,517	801,044	189,678	9,357,783	181,787	226,212	804,190	65,162	84,980	169,457	733,637	94,044	82,191	32,095,014
...	1,722	...	686	...	256	191	267	156	5,820	3,234	263	3,566	285	20,043
...	...	...	...	498,979	...	...	...	...	...	...	...	...	...	1,509,582

Company and Bombay, Baroda and Central India Railway Company.
Railways, a portion of the system is the property of the Company.
under "Capital not bearing Interest."
of which the sum of £24,000 is included under "Capital not bearing Interest."
for the surrender of £65,016-6-5 Madras Railway Annuity.
Secretary of State; Interest on advance in India, less net traffic receipts and interest on interest; and interest on excess capital, respectively.
the option of transferring it to the Secretary of State in the year 1913-14, and shown as Capital expenditure on State Railways in Account No. 74
Debentures since discharged.

No. 79A.—Account of Capital Contributed by Indian States towards Outlay on State Railways to end of the Year 1919-20.

Railways.	Native States.	During 1919-20.	To end of 1919-20.
		₹	₹
Nagda-Muttra	Jaipur Darbar	...	85,00,000
	Total ₹ .	...	85,00,000
	Converted into £ at ₹15=£1 . £	...	566,667

No. 80.—Account of Initial Expenditure on New Capital at Delhi during, and to end of the year, 1919-20.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
A.—Salaries and Allowances—(a)	R	R
(a) Preliminary Investigation—		
(i) Gazetted Officers	...	2,03,579
(ii) Non-Gazetted Officers	...	14,276
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	2,95,738	22,59,691
(ii) Non-Gazetted Officers	1,90,989	11,11,719
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	25,018	2,92,252
(ii) Non-Gazetted Officers	27,688	1,81,321
B.—Travelling Allowances of Officers and Establishment—(a)		
(a) Preliminary Investigation—		
(i) Gazetted Officers	...	23,161
(ii) Non-Gazetted Officers	...	1,954
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	29,371	1,95,123
(ii) Non-Gazetted Officers	18,985	1,03,012
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	3,308	20,687
(ii) Non-Gazetted Officers	1,034	7,240
C.—Supplies, Services and Contingencies—(a)		
(a) Preliminary Investigations	...	50,624
(b) Public Works and Electrical Officers employed on the Project	22,663	1,61,357
(c) Miscellaneous Officers	2,270	37,048
D.—Works Expenditure—		
(i) Buildings (Account No. 80 A)	18,39,440	1,12,52,642
(ii) Communications (Account No. 80 B)	59,690	7,84,771
(iii) Miscellaneous Public Improvements (Account No. 80 C)	94,887	4,35,366
(iv) Electric Light and Power	...	...
(v) Irrigation (Account No. 80 D)	11,608	1,26,033
(vi) Sanitation including Storm Water Drains, Sewerage and Sewage disposal, Water supply, and conservancy. (Account No. 80 E)	8,88,258	21,24,867
(vii) Purchase of Tools and Plant (*B*)	2,08,004	36,12,824
(viii) Stock and Suspense	7,69,206	28,87,447
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works (Account No. 80 F)	2,47,616	53,97,392
(x) Maintenance during construction (Account No. 80 G)	5,20,207	17,47,477
Railway Diversion	5,673	6,504
E.—Acquisition of Land taken up for the Project	2,288	34,78,160
F.—Other Miscellaneous Expenditure	...	6,168
Deduct—Receipts on Capital Account	*2,28,514*	*8,97,963*
GRAND TOTAL	(c) 50,35,427	3,56,24,732
Total converted into £ at R15 = £1 £	335,695	2,374,982
India	318,485	2,214,244
England	17,210	160,738

(a) For details *vide* Account No. 77, page 290.
(b) " " " " 78A " 302.
(c) Includes a credit of Rs. 85,170 on account of exchange.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 80A.—Detailed Account of Works Expenditure—D(i) Buildings during, and to end of, the year 1919-20.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Government House	6,09,721	19,59,125
(ii) Secretariat	3,86,526	29,11,163
(iii) Other Buildings—		
A.—Central Buildings—		
(i) Viceroy's Court	54,257	5,78,750
(ii) Great Court	89,679	3,14,626
(iii) Furniture and Fittings	...	67,088
(iv) Central Vista	99,773	2,42,161
B.—Other Government Offices	...	...
C.—Residential Buildings	3,23,696	46,79,100
D.—Medical Buildings	...	...
E.—Police Buildings	...	...
F.—Fire Station	...	...
G.—Miscellaneous Civil Buildings	13,016	49,849
H.—Military Buildings	2,62,232	4,50,240
I.—Other Buildings	540	540
Total Buildings	18,39,440	1,12,52,642
Total converted into £ at R15 = £1 £	122,629	750,176

No. 80B.—Detailed Account of Works Expenditure—D(ii) Communications during, and to end of, the year 1919-20.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Constructing Avenues	...	6,512
B.—Arteries	50,488	7,06,560
C.—Miscellaneous roads	...	13,864
D.—Service Roads	9,068	32,822
E.—Roads on Ridge	...	...
F.—Dust-proof treatment	...	11,386
G.—Through Communications	134	13,627
Total Communications	59,690	7,84,771
Total converted into £ at R15 = £1 £	3,979	52,318

No. 80C.—Detailed Account of Works Expenditure—D(iii) Miscellaneous Public Improvements during, and to end of, the year 1919-20.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.— Parks and Gardens—		
(1) Central Vista Construction	22,185	67,204
(2) Other Parks and Gardens	20,850	2,67,844
B.—Recreation Parks	9,491	21,697
C.—Palings	42,361	78,621
D.—Road Circuses	...	...
E.—Indrapat Reservoir	...	...
F.—Extensions to South	...	...
Total Miscellaneous Public Improvements	94,887	4,35,366
Total converted into £ at R15= £1	6,326	29,024

No. 80D.—Detailed Account of Works Expenditure —D(v) Irrigation during, and to end of year, 1919-20.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Irrigation Water Supply	11,608	1,26,033
Total Irrigation	11,608	1,26,033
Total converted into £ at Rs.15-£1 £	774	8,402

No. 80E.—Detailed Account of Works Expenditure—D (vi) Sanitation during, and to end of, the year 1919-20.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Storm water drains	5,33,323	14,10,422
(ii) Sewerage and Sewage disposal	2,70,101	5,03,842
(iii) Water supply	28,950	1,54,304
(iv) Conservancy	55,874	56,299
Total Sanitation	8,88,258	21,24,867
Total converted into £ at Rs. 15-£1 £	59,217	141,658

No. 80F.—Detailed Account of Works Expenditure—D (ix) Miscellaneous during, and to end of, the year 1919-20.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Survey and Preliminary	6,815	69,302
B.—Preparation of site	1,25,044	22,47,301
C.—Experiments and models	2,545	62,081
D.—Service Roads	2,401	5,78,108
E.—Water supply and other general services	58,137	14,60,233
F.—Medical and sanitary	11,625	76,675
G.—Miscellaneous	41,049	9,03,692
Total Miscellaneous	2,47,616	53,97,392
Total converted into £ at Rs. 15-£1 £	16,508	359,826

No. 80G.—Detailed Account of Works Expenditure—D (x) Maintenance during construction during, and to end of, the year 1919-20.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Maintenance of buildings	88,038	2,52,259
(ii) Maintenance of roads	1,09,071	2,86,776
(iii) Maintenance of public parks and gardens	84,879	2,56,340
(iv) Maintenance of road circuses	...	...
(v) Maintenance of irrigation water supply	24,665	70,933
(vi) Maintenance of temporary water supply	35,374	1,53,946
(vii) Maintenance expenditure in connection with conservancy and sanitation	23,952	1,21,936
viii) Up-keep of hospitals and dispensaries	7,081	34,206
(ix) Renewal of coolie camps	...	10,310
(x) Renewing hospital and dispensary for coolies	...	3,146
(xi) Maintenance of storm water drains	4,689	6,174
xii) Entertainment of chowkidars and other menial establishment	6,916	36,918
(xiii) Running expenses of electric power plant for general purposes	34,769	1,64,684
(xiv) Running expenses of railways for general purposes	72,341	2,19,755
(xv) Running expenses of tractors and lorries	3,264	55,287
(xvi) Unforeseen	25,168	74,477
Total Maintenance during construction	5,20,207	17,47,477
Total converted into £ at Rs. 15-£1 £	34,680	116,498

N.—Ry. Irrn. and other Capl. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1919-20.

Sections O. to V.—Debt, Deposits, and Advances.

Receipts, £939,481,367. Disbursements, £914,396,238.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. I B.
				£	£	£ (a)
O. Permanent Debt	82	Statement of Permanent Debt	314	14,234,913	10,550,189	+3,684,724
"	82A	Temporary Debt	316	80,628,918	79,468,617	+1,160,301
P. Unfunded Debt	82B	Special Loans	316	...	322	
"	83	Treasury Notes	316	...	...	
"	84	Deposits of Service Funds	317	91,699	99,164	+673,840
"	85	Post Office cash certificates	317	14,887,861	14,206,234	
		Savings Bank Deposits	319			
Q. Deposits and Advances.	72	Provincial Balances	265	737,894	283,561	
"	86	Deposits of Local Funds	319	8,546,756	8,234,869	
"	87	Deposits of Sinking Funds	320	18,541	...	
"	App. A	Gold Standard Reserve	...	36,083,920	42,099,041	
"	88B	Special Reserve	321	12,056,900	5,117,288	
"	App. A	Consols Depreciation Fund	...	40,212	48,251	
"	...	Paper Currency Reserve	...	162,429,740	162,429,740	
"	88 C	Deposit Account with the United States of America	321	7,308,243	2,692,257	+28,910,696
"	89	Departmental and Judicial Deposits	326	98,722,120	94,680,898	
"	88B Appendix A.	Depreciation Fund for Rupee Loans	...	436,667	446,156	
"		Advances	...	15,127,213	14,289,321	
"		Suspense Accounts	...	12,816,093	664,795	
"		Exchange on Remittance Account	322	3,487,138	...	
"		Miscellaneous	...	2,951,644	916,208	
"		Sale of telegraphic transfers against gold received in India	...	1,990,404	1,990,404	
R. Loans and Advances by Imperial Government.	90	Advances, Repayments, and Balances	335	234,233	133,822	+100,411
R. R. Loans and Advances by Provincial Governments.	90A	Ditto ditto	352	2,326,608	3,133,545	—803,937
S. Loans to Local Boards for Railway Construction.	91	Receipts and Payments	353	9,029	...	+9,029
T. Remittances		Inland Money Orders	...	60,643,581	60,575,701	
		Other Local Remittances	...	...	215,975	
"	Appendix A.	Other Departmental Accounts	...	13,386	...	
"		Remittances between Civil Treasuries and Departments	...	122,791,447	123,112,323	−11,623,963
"	92	Remittance Account between England and India	357	193,029,903	204,198,281	
U. Secretary of State's Bills.	93	Bills drawn and discharged	358	31,226,219	31,226,219	
	93A	Sterling Bills on London	359	24,544,000	23,935,000	
V. Cash Balance	94	Opening and Closing Balances	360	32,016,085	29,648,057	
		Total		939,481,367	914,396,238	

(a) Net figure carried to Account No. IB is +£4,777,732. The difference of —£1,093,008 is made up of +£8,480 being the debt discharged by conversion operations during 1919-20 [*vide* note (e), page 315] *less* £1,101,488, the aggregate of the sums of £395,898, £136,195 and £569,395 representing the amount of debt discharged by means of Sinking Funds [*vide* notes (a), (b) and (j) on page 315].

No. 82.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT, during the Year ended 31st March 1920, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

Debt bearing Interest: In India	Debt bearing Interest: In England	Debt not bearing Interest: In India	Debt not bearing Interest: In England		Amount, 1st April 1919.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1920.
				IN INDIA.							
				IMPERIAL LOANS BEARING INTEREST.							
				5½ per cent. War Bonds, 1928	Rs. 25,75 21,653	Rs 5 29,700	Rs. ...	Rs. 25,30 51,353	Rs. (c)10 12,625	Rs. ...	Rs. (f)25,20,38,728
				5½ „ „ 1925	4,19,49,024	1,32,388	...	4 20,81,419	(c)1,75,475	...	(f)4,19,05,937
				5 per cent. War Loan, 1929-47	(h)25,41,72,393	9 407	9,500	25,41,91,300	(g) 73,91,500	...	24,67,99,800
				5 „ Loan of 1945-55	...	21,28,52,200	...	21,28,52,200	...	...	21,28,52,200
				4½ per cent. Loan for Indore State Railway	1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
				4 per cent. Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
				4 „ Railway Loan from Nawab of Rampur	47,00,000	...	...	47,00,000	...	...	47,00,000
				4 „ Gwalior Loan of 1887	62,00,000	...	...	62,00,000	12,00,000	...	50,00,000
				4 „ Terminable Loan of 1915-16	4,99,86,000	...	...	4,99,86,000	...	...	4,99,86,000
				4 „ Conversion Loan of 1916-17	9 89,87,100	...	20,000	9,90,07,100	...	1,000	9,90,06,100
				3½ „ Loan of 1842-43	20,90,80,000	...	4,67,500	20,95,47,500	..	3,42,600	20,92,04,900
				3½ „ „ 1854-55	(h)29,43,42,574	...	7,29,400	29,50,71,974	10,409	13,74,200	29 36,87,365
				3½ „ „ 1865	33,96,83,400	...	7,78,400	34,04,61,800	...	6,93,500	33,97,68,300
				3½ „ „ 1879	3,66,23,100	...	7,700	3,66,30,800	...	2,23,600	3,64,07,200
				3½ „ „ 1900-1901	31,03,58,000	...	21,26,000	31,24,84,000	...	7,52,300	31,17,31,700
				3 „ „ 1896-97	6,70,36,250	...	...	6,70,36,250	...	8,78,500	6,61,57,750
				TOTAL IMPERIAL DEBT in INDIA bearing Interest . . . Rs.	1,99,06,39,494	21,35,23,695	41,33,500	2,20,83,01,689	97,90,009	42,65,700	2,19,42,45,980
				LOANS NOT BEARING INTEREST.							
				4 per cent. Muttra-Hathras Light Railway Debenture Loan	1,800	...	...	1,800	...	...	1,800
				4 „ Cawnpur and Achneyra Railway Debenture Loan	900	...	...	900	...	...	900
				4 „ Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway	5,300	...	...	5,300	500	...	4,800
				4 „ Stock Notes issued in 1882-83 and accounted for as follows :—							
				In Madras	788	...	...	788	...	...	788
				„ Bombay	2,475	...	...	2,475	...	...	2,475
				„ Bengal	1,612	...	...	1,612	...	...	1,612
				„ United Provinces of Agra and Oudh	538	...	...	538	...	...	538
				„ Punjab	587	...	...	587	...	...	587
				TOTAL DEBT in INDIA not bearing Interest . Rs.	14,000	...	...	14,000	500	...	13,500
				TOTAL DEBT in INDIA . Rs.	1,99,06,53,494	21,35,23,695	41,33,500	2,20,83,15,689	97,90,509	42,65,700	2,19,42,59,480
				TOTAL DEBT IN INDIA CONVERTED INTO £ AT Rs. 15=£1 . £	132,710,233	14,234,913	275,900	147 221,046	652,701	284,380	146,283,965
182,709,299		934		Do. BEARING INTEREST . . £	132,709,299	14,234,913	275,900	147,220,112	652 667	284,380	146,283,065
202,513,649		14,921		Do. NOT BEARING INTEREST . £	934	...	...	934	34		900
335,222,948		15,855		1st April 1919.	335,238,803						
				IN ENGLAND.							
				BEARING INTEREST.							
				Liability for British Government 5 per cent. War Loan (1929—47) taken over by India . . . £	30,643 408	...	...	30,643,408	(j)9,365,395	...	21,278,013
				India 3½ per cent. Stock	90,165,299	...	...	90,165,299	(a)395 893 (b)136,195	...	89,633,206
				India 3 „ „	65,109,189	...	...	65,109,189	...	...	65,109 189
				India 2½ „ „	11,684,987	...	...	11,684.987	...	...	11,684,987
				East Indian Railway Debenture Stock 4½ per cent.	1,435,650	...	...	1,435,650	...	...	1,435,650
				Eastern Bengal Railway Debenture Stock 4 „	348,666	...	...	348,666	...	...	348,666
				South Indian Railway Debenture Stock 4½ „	425,000	...	...	425,000	...	...	425,000
				Great Indian Peninsula Railway Debenture Stock 4 per cent.	2,701,450	...	...	2,701,450	...	...	2,701,450
146,288,065				TOTAL DEBT in ENGLAND bearing Interest .	202,513,649	...	...	202,513,649	9,897,488	...	192 616,161
192,616,161											
				NOT BEARING INTEREST.							
				India 5 per cent. Stock	9,305	...	...	9,305	...	...	9,305
				India 4 per cent. Stock	5,616	...	...	5,616	...	...	5,616
		900		TOTAL DEBT in ENGLAND not bearing Interest £	14,921	...	...	14,921	...	...	14,921
		14,921		TOTAL DEBT in ENGLAND . £	202,528,570	...	...	202,528,570	9,897,488	...	192,631,082
338,809,226		15,821		TOTAL DEBT . £	335,238,803	14,234,913	(e)275,900	349,749,616	(c)10,550,189	(e) 284,380	338,915,047
338,915,047				31st March 1920.							

Classification of the Debt.

Permanent Debt, exclusive of that for Railways, Irrigation and other Capital Works	45,022,432	4,650 662	275,900	49,948 994	10,550,189	284,380	39,114,425
For Railways (including advances made to Railway Companies)	243,686,006	8.733,453	...	252,419,459	...	...	(d)252,419,459
For Irrigation Works	44,491,078	515.103	...	45,006.181	...	...	45.006,181
For Initial Expenditure on New Capital at Delhi	2,039,287	335,695	...	2 374.982	...	...	2 374.982
TOTAL £	335,238,803	14,234,913	275,900	349,749,616	10,550 189	284,38)	338 915.047

Sinking Funds created pursuant to Section 51 of Acts 42 and 43 Vict. C. 206, and Section 2 (a) of Acts 44 and 45 Vict. C. 53, and the application thereof.

India Debt created and issued under Acts 42 and 43 Vict. C. 43, 44 and 45 Vict. C. 53, and 48 and 49 Vict. C. 25, in redemption of Liabilities charged on the Revenues of India:

	INDIA DEBT ISSUED IN REDEMPTION OF					TOTAL.
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	
	£	£	£	£	£	£
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, RP06,750 at 1s. 4d. the rupee	7,117	...	...	...	...	7,117
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,005	4,911,621	7,803,017
India 3 per cent. Stock	215.243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED	7,573,467	80,765	541,055	67,713	4,911,621	13.174,621
India Debt purchased and cancelled to 31st March 1919:						
India 4, 3½, 3 and 2½ per cent. Stocks	3,230,974	16,890	217,560	11,013	1,878,611	5,355,048
(a) **India Debt purchased and cancelled during the year ended 31st March 1920:**						
India 3½ per cent. Stock purchased with £70,900, being the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the Interest on the Stock originally created for the redemption thereof	- 58.800	353	5,044	220	44 981	India 3½ p. c. stock £395,898
India 3½ per cent. Stock purchased with £184,807, being Interest on the amounts standing to the credit of the Fund	173.213	505	11,663	588	100,131	
INDIA DEBT PURCHASED AND CANCELLED £	3,432,987	18,148	234,267	11,821	2,023,723	5,750,946
Balance of India Debt issued as above outstanding on 31st March 1920:	4,110,480	62,617	306;788	55,892	2,887,898	7,423,675

	£	
India 3½ per cent. Stock (*)	8,545,313	£
India 3 per cent. Stock (†)	—974,898	
India 3½ per cent. (formerly 4 per cent.) Rupee Debt	7,117	
India 2½ per cent. stock (‡)	—153,857	

(b) Stock purchased and cancelled in respect of the "Discount Sinking Funds" by the application of the undermentioned sum towards the redemption of Debt incurred in excess of money raised thereby, *viz.*:

Money.	India 3½ per cent. stock.
£	£
88,177	136,195

	India.	England.	TOTAL.
	£	£	£
(c) This amount is shown in the General Account, page 27, as follows:—			
Under Permanent Debt Discharged			
On account of Sinking Fund for British Government 5 per cent War Loan (1929-47) taken over, the expenditure £500,000 is charged to Interest on Debt	652,701	8,796,000	9.448,701
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £255,707 under "Railway Revenue Account" (*see* also Sinking Fund Account above)	....	569,395	569.395
On account of Eastern Bengal Railway Sinking Fund do. do.	....	233,271	233,271
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do.	....	17,515	17,515
Under Expenditure for amount of Debt redeemed by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of purchase of which is charged to State Railways—Interest on Debt	....	145,112	145,112
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which is charged to Interest on Debt	....	7.999	7,999
	....	128.196	128,196
	652,701	9 897.488	10,550.189
(d) This amount is made up as follows:—			
(i) Aggregate of columns 4 and 10 in Account No. 73, Summary of Capital Expenditure			288,081,079
(ii) *Deduct—Capital Outlay on State Railways from funds raised by companies and contributed by Indian States included in above, Accounts No. 74A and No. 79A.*			26,166,339
(iii) *Deduct—Portion of Specific Debt incurred in connection with purchase of Railways redeemed by operation of Sinking Funds*			5,750,946
(iv) *Add*—Net discount involved in raising the money for the purchase of the Oudh and Rohilkhand, South Indian, Bombay, Baroda and Central India, Great Indian Peninsula, and Madras Railways, less amount £109,696 redeemed by the operation of the Discount Sinking Fund			556,136
TOTAL			251,719,930
(v) Advances made to Companies by the Government of India (Acct. No. 79)			587,942
(vi) Advances made to the Tanjore, Kistna and Tinnevelly District Boards for the Mayaveram-Mutupet and Bezwada-Masulipatam and Tinnevelly District Board Railways (Acct. No. 91)			111,587
GRAND TOTAL			252 419,459

NOTE—The amounts of advances to the Bengal-Nagpur Railway Company do not appear as separate items in this calculation as they are now included in the figure shown against item (i) being treated as State outlay.

(e) Difference is due to transactions in connection with the conversion of 3 per cent. loans of 1896-97 into 3½ per cent. loans, and also those in connection with the conversion of 3½ per cent. loans into 5 per cent. War Loan (1929-47).

(f) Differences with the figures shown in the Statement of Public Debt for the half-year ended 31st March 1920 are due to subsequent adjustments made in the India accounts for March 1920 Supplementary.

(g) Discharge due to the purchase and cancellation of Debt by the operation of the Depreciation Fund.

(h) Differs from last years closing balance for corrections since made.

(i) Cancellation of War Bonds tendered in payment for 5 per cent. loan of 1945-55.

(j) Includes £569,395 representing cancellation by Sinking Fund payment of a portion of the liability for British Government 5 per cent. War Loan taken over.

(*) India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.
(†) India 3 per cent. Stock having been purchased and cancelled instead of India 3½ per cent. Stock.
(‡) India 2½ per cent. Stock having been purchased and cancelled instead of India 3½ or 3 per cent. Stock.

No. 82A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1920.

INDIA.	Balance, 1st April 1919.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1920.
5½ per cent. War Bonds 1920	19,79,28,919	(a)—1,489	19,79,27,430	(c)61,33,150	19,17,94,280 (b)
5½ „ „ „ 1921	25,30,25,867	(a)—93,049	25,29,32,818	(d) 51,44,900	24,77,87,918 (b)
5½ „ „ „ 1922	11,91,79,728	7,297	11,91,87,025	(e) 59,16,100	11,32,70,925 (b)
5½ „ „ „ 1923	2,42,05,428	(a)—3,58,978	2,38,46,450	(f) 23,25,100	2,15,21,350 (b)
Treasury Bills	49,24,30,000	1,02,48,80,000	1,51,73,10,000	98,75,10,000	52,98,00,000
Temporary Loans from Bank of Bombay	...	11,00,00,000	11,00,00,000	11,00,00,000	...
Do. do. „ Bank of Bengal	...	7,50,00,000	7,50,00,000	7,50,00,000	...
TOTAL, INDIA ₹	1,08,67,69,942	1,20,94,33,781	2,29,62,03,723	1,19,20,29,250	1,10,41,74,473
Total India converted into £ at ₹ 15=£1 £	72,451,330	80,628,918	153,080,248	79,468,617	73,611,631

(a) Minus figure is due to readjustments of erroneous credits of previous years.
(b) *Vide* note (f) page 315.
(c) Includes Rs. 61,08,525 on account of cancellation of Bonds tendered in payment for 5 per cent Loan of 1945—55.
(d) Do. Rs. 51,40,825 do. do. do. do.
(e) Do. Rs. 59,09,800 do. do. do. do.
(f) Cancellation of Bonds tendered in payment for 5 per cent. Loan of 1945—55.

No. 82B.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1920.

	Balance, 1st April 1919.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1920.
INDIA, GENERAL.	Rs.	Rs.	Rs.	Rs.	Rs.
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p. c.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras)	1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,769	...	41,769	...	41,769
Deposits of the Monegar Choultry (4 per cent.)	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	...	40,000	...	40,000
TOTAL ₹	11,09,147	...	11,09,147	...	11,09,147
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
UNITED PROVINCES OF AGRA AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	28,25,195	...	28,25,195	2,606	28,22,589
Endowments by the late King of Oudh, 3rd (5 p. c.)	99,85,734	...	99,85,734	2,225	99,83,509
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 per cent.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL ₹	1,47,24,732	...	1,47,24,732	4,831	1,47,19,901
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
GRAND TOTAL	1,67,55,427	...	1,67,55,427	4,831	1,67,50,596
Grand Total converted into £ at ₹ 15=£1 £	1,117,028	...	1,117,028	322	1,116,706

No. 83.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1920.

	Balance, 1st April 1919.	Issues in 1919-20.	TOTAL.	Payments in 1918-1919.	Balance, 31st March 1920.
INDIA, GENERAL.	Rs.	Rs.	Rs.	Rs.	Rs.
Treasury Notes at 3½ per cent. on account of Soldiers Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent.	71,619	...	71,619	...	71,619
TOTAL ₹	4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at ₹15=£1 £	29,861	...	29,861	...	29,861

No. 84.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1920.

		Balance, 1st April 1919.	Receipts in 1919-20.	TOTAL.	Re-payments in 1919-20.	Balance, 31st March 1920.
INDIA, GENERAL.		Rs.	Rs.	Rs.	Rs.	Rs.
Bengal Uncovenanted Service Family Pension Fund		1,31,72,006	8,64,071	1,40,36,077	12,19,108	1,28,16,969
Bengal and Madras Service Family Pension Fund		6,83,006	88,717	7,71,723	24,965	7,46,758
TOTAL		1,38,55,012	9,52,788	1,48,07,800	12,44,073	1,35,63,727
DEPARTMENTAL.						
Indian Military Widows' and Orphans' Fund		1,53,347	1,62,033	3,15,380	9,147	3,06,233
TOTAL		1,40,08,359	11,14,821	1,51,23,180	12,53,220	1,38,69,960
MADRAS.						
Military Assistant Surgeons' Fund		3,44,862	15,748	3,60,610	16,547	3,44,063
BOMBAY.						
Uncovenanted Service Family Pension Fund		33,28,210	2,44,919	35,73,129	2,17,689	33,55,440
TOTAL INDIA AND ENGLAND	R	1,76,81,431	13,75,488	1,90,56,919	14,87,456	1,75,69,463
Deduct—Transactions in England		*3,286*	*8,864*	*12,150*	*2,642*	*9,508*
TOTAL INDIA Rs.		1,76,78,145	13,66,624	1,90,44,769	14,84,814	1,75,59,955
Total India converted into £ at R15= £1	£	1,178,543	91,108	1,269,651	98,988	1,170,663
ENGLAND: Receipts on account of Indian Military Widows' and Orphans' Fund	£	(*a*)219	591	810	176	634
GRAND TOTAL IN £		(*a*)1,178,762	91,699	1,270,461	99,164	1,171,297

(*a*) Differs from last year's closing balance for corrections since made.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS including POST OFFICE CASH CERTIFICATES, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1920.

	Balance, 1st April 1919.	Receipts in 1919-1920.	Transfers.	TOTAL.	Repayments in 1919-1920.	Transfers.	Balance, 31st March 1920.
POST OFFICE CASH CERTIFICATES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	8,19,51,607	86,50,400	...	9,06,02,007	3,30,70,651	...	(*b*)5,75,31,356
POST OFFICE SAVINGS BANK.	(*a*)						
India, General	18,82,58,829	17,74,50,599	...	36,57,09,428	15,22,19,026	...	21,34,90,402
STATE RAILWAY PROVIDENT INSTITUTIONS. CIVIL.							
India, General	(*a*)1,38,214	32,786	...	1,71,000	49,433	...	1,21,567
DEPARTMENTAL.							
India, General	4,30,72,236	76,56,959	...	5,07,29,195	50,96,067	...	4,56,33,128
Bombay	15,547	2,522	...	18,069	370	...	17,699
Assam	45,904	6,417	...	52,321	519	...	51,802
TOTAL	4,31,33,687	76,65,898	...	5,07,99,585	50,96,956	...	4,57,02,629
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS	4,32,71,901	76,98,684	...	5,09,70,585	51,46,389	...	4,58,24,196
COMPANIES RAILWAYS' PROVIDENT FUND.							
India, General	(*a*)8,60,75,853	1,38,07,521	...	9,98,83,374	1,10,06,277	...	8,88,77,097
CIVIL ENGINEERS' PROVIDENT FUND. CIVIL.							
India, General	411	54,703	...	55,114	160	...	54,954
Madras	2,06,904	18,424	...	2,25,328	50,460	...	1,74,868
Bombay	69,931	8,729	...	78,660	2,550	...	76,110
Bengal	1,72,614	20,903	...	1,93,517	...	...	1,93,517
United Provinces of Agra & Oudh	22,770	29,499	...	52,269	...	...	52,269
Punjab	1,95,144	22,696	...	2,17,840	62,616	...	1,55,224
Burma	(*a*)75,239	11,863	...	87,102	...	...	87,102
Bihar and Orissa	2,32,571	29,226	...	2,61,797	27,033	...	2,34,764
Central Provinces and Berar	82,386	9,301	...	91,687	13,967	...	77,720
TOTAL	10,57,970	2,05,344	...	12,63,314	1,56,786	...	11,06,528
DEPARTMENTAL.							
India, General	(*a*)4,04,369	27,437	...	4,31,806	1,05,339	...	3,26,467
TOTAL CIVIL ENGINEERS' PROVIDENT FUND	14,62,339	2,32,781	...	16,95,120	2,62,125	...	14,32,995
Carried over	40,10,20,529	20,78,39,985		60,88,60,514	20,17,04,468	...	40,71,56,046

(*a*) Differs from last year's closing balance for corrections since made.
(*b*) *Vide* foot note (*f*), page 315.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1920—*contd.*

	Balance, 1st April 1919.	Receipts in 1919-1920.	Transfers.	TOTAL.	Repayment in 1919-20.	Transfers.	Balance, 31st March 1920.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	40,10,20,529	20,78,39,985	...	60,88,60,514	20,17,04,468	...	40,71,56,046
FOREST OFFICERS' PROVIDENT FUND.							
India, General	(a)1,05,620	23,265	...	1,28,885	27,375	...	1,01,510
Madras	(a)42,679	1,893	...	44,572	20,383	...	24,189
Bombay	3,333	560	...	3,893	...	...	3,893
Bengal	10,713	2,514	...	13,227	...	...	13,227
United Provinces of Agra and Oudh	45,820	2,601	...	48,421	11,980	...	36,441
Punjab	43,524	2,394	...	45,918	...	..	45,918
Burma	1,96,693	16,607	...	2,13,300	5,212	49,696	1,58,392
Bihar and Orissa	39,005	2,248	...	41,253	12,511	...	28,742
Central Provinces and Berar	(a)84,896	5,372	...	90,268	54,773	...	35,495
Assam	17,920	3,204	...	21,124	...	...	21,124
TOTAL F. O. P. FUND	5,90,203	60,658	...	6,50,861	1,32,234	49,696	4,68,931
POLICE OFFICERS' PROVIDENT FUND							
India, General	36,644	4,363	...	41,007	5,429	...	35,578
Madras	94,984	12,278	...	1,07,262	1,916	...	1,05,346
Bombay	(a 24,432	1,883	...	26,315	134	...	26,181
Bengal	43,213	3,554	...	46,767	55	14,683	32,029
United Provinces of Agra and Oudh	15,789	2,799	...	18,688	6,590	...	12,098
Punjab	(a)35,850	4,760	...	40,610	13,297	...	27,313
Burma	(a)1,00,570	12,895	...	1,13,465	13,987	...	99,478
Bihar and Orissa	1,35,520	12,113	...	1,47,633	78,978	5,992	62,663
Central Provinces and Berar	(a)1,61,019	27,330	...	1,88,349	9,681	10,206	1,68,462
TOTAL	6,48,121	81,975	...	7,30,096	1,30,067	30,881	5,69,148
GENERAL PROVIDENT FUND. CIVIL.							
India, General	55,50,218	11,08,066	25,053	66,83,337	10,54,359	...	56,28,977
Madras	65,93,336	13,11,234	...	79,04,570	9,08,068	...	69,96,502
Bombay	71,68,966	14,05,700	...	85,74,666	8,73,478	5,933	76,95,255
Bengal	(a)62,55,817	14,05,414	14,683	76,75,914	8,62,430	...	68,13,484
United Provinces of Agra and Oudh	61,81,026	11,26,985	...	73,08,011	7,69,062	1,791	65,37,158
Punjab	(a)52,20,634	9,93,691	...	62,14,325	9,76,600	...	52,37,725
Burma	41,82,476	7,14,416	49,696	49,46,588	9,91,831	...	39,54,757
Bihar and Orissa	(a 33,61,922	7,02,270	5,992	40,70,184	4,98,130	...	35,72,054
Central Provinces and Berar	(a)31,10,184	6,72,104	10,206	37,92,494	4,57,064	...	33,35,430
Assam	(a)13,24,072	3,06,430	...	16,30,502	1,65,623		14,64,879
TOTAL CIVIL	4,49,48,651	97,46,310	1,05,630	5,38,00,591	75,56,646	7,724	5,12,36,221
DEPARTMENTAL.							
India, General	(a)77,38,642	19,98,657	...	97,37,299	17,97,023	...	79,40,276
TOTAL G. P. FUND	5,66,87,293	1,17,44,967	1,05,630	6,85,37,890	93,53,669	7,724	5,91,76,497
OTHER MISCELLANEOUS PROVIDENT (CIVIL) FUNDS (b).							
India, General	(a)91,137	13,047	...	1,04,684	2,289		1,02,395
Madras	(a)65,427	11,215	...	76,642	30,183	...	46,459
Bombay	(a)76,037	9,996	5,933	91,966	47,529	...	44,437
Bengal	(a)1,48,573	20,327	...	1,68,900	44,860	...	1,24,040
United Provinces of Agra and Oudh	44,183	19,036	1,791	65,060	7,406	...	57,654
Punjab	64,537	20,275	...	84,812	6,202	...	78,610
Burma	28,927	7,418	...	36,345	2,000	...	34,345
Bihar and Orissa	50,879	11,022	..	61,901	28,952	...	32,949
TOTAL CIVIL	5,70,200	1,12,386	7,724	6,90,310	1,69,421		5,20,889
DEPARTMENTAL.							
India, General	(a 15,401	8,657	...	24,058	10,435	...	13,623
TOTAL OTHER M. P. FUND	5,85,601	1,21,043	7,724	7,14,368	1,79,856	...	5,34,512
CEMETERY ENDOWMENT FUND.							
India, General	(a)29,171	1,647	...	30,818	...	...	30,818
North-West Frontier Province	6,116	353	...	6,469	...	...	6,469
Madras	34,651	4,393	...	39,044	...	...	39,044
Bombay	(a)78,390	1,796	...	80,186	...	...	80,186
Bengal	40,945	1,250	...	42,195	...	...	42,195
United Provinces of Agra and Oudh	1,06,530	5,337	...	1,11,867	...	...	1,11,867
Punjab	(a)55,921	3,094	...	59,015	...	...	59,015
Burma	23,140	525	...	23,665	...	...	23,665
Bihar and Orissa	19,202	227	...	19,429	...	...	19,429
Central Provinces and Berar	16,013	502	...	16,515	...	...	16,515
Assam	6,430	150	..	6,580	...	...	6,580
TOTAL	4,16,509	19,274	...	4,35,783	...	...	4,35,783
Carried over	45,99,48,256	21,98,67,902	1,13,354	67,99,29,512	21,15 00,294	88,301	46,83,40,917

(a) Differs from last year's closing balance for corrections since made.
(b) Includes Forest Revenue Officers' Provident Fund and Sub-Inspectors of Schools' Provident Fund in Bengal.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1920—*concld.*

	Balance, 1st April 1919.	Receipts in 1919-1920.	Transfers.	TOTAL.	Repayments in 1919-1920.	Transfers.	Balance, 31st March 1920.
BANKS ACCOUNTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	45,99,48 256	21,98,67,902	1,13,354	67,99,29,512	21,15,00,294	88,301	46,83,40,917
FINANCIAL DEPARTMENT PROVIDENT FUND.							
India, General	(*a*)1,11,664	12,524	...	1,24,188	...	6,829	1,17,359
OPIUM DEPARTMENT PROVIDENT FUND.							
United Provinces of Agra and Oudh	5,678	670	...	6,348	...	...	6,348
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India, General	1,07,110	12,561	...	1.19.671	2,309	18,224	99,138
INDIAN CIVIL SERVICE ANNUITY FUND.							
India, General	...	71,823	...	71 823	4,225	...	67,598
North-West Frontier Province	...	11,453	...	11,453	...	...	11,453
Madras	...	1,09,886	...	1,09,886	...	...	1,09,886
Bombay	...	1,15,620	...	1,15,820	353	...	1,15,267
Bengal	...	1,21,616	...	1,21,616	238	...	1 21,378
United Provinces of Agra and Oudh	...	1,67,289	...	1,67,289	55	...	1,67,234
Punjab	...	93,501	...	93,501	...	...	93,501
Burma	...	83,282	...	83,282	...	...	83,282
Bihar and Orissa	...	80,296	...	80,296	...	...	80,296
Central Provinces and Berar	...	58,024	...	58,024	...	...	58,024
Assam	...	35,477	...	35,477	...	...	35,477
Total	...	9,48,267	...	9,48,267	4,871	...	9.43,396
DEPARTMENTAL.							
India General	...	6,440	...	6,440	...	...	6.440
TOTAL INDIAN CIVIL SERVICE ANNUITY FUND	...	9,54,707	...	9,54,707	4,871	...	9,49,836
TOTAL BANKS ACCOUNTS	46,01,72,708	22,08,48,364	1.13,354	68,11,34,426	21,15,07,474	1,13,354	46,95,13.598
SPECIAL ACCOUNTS.							
GENERAL FAMILY PENSION FUND.							
India, General	47,611	53,892	...	1,01.503	51,184	...	50,319
HINDU FAMILY ANNUITY FUND.							
India, General	(*a*)20,612	89,546	...	1,10,158	65,291	...	44,867
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH.							
Bombay	21,730	21,737	...	43,467	24,130	...	19,337
LOCAL FUND PENSION FUND.							
Bombay	75,136	37,510	...	1,12,646	16,828	...	95.818
BENGAL CHRISTIAN FAMILY PENSION FUND.							
India, General	3,623	28,251	...	31,874	28,002	...	3,872
POSTAL INSURANCE AND LIFE ANNUITY FUND.							
India, General	1,51,40,296	21,85,755	...	1,73,26,051	13,36,435	...	1.59,89,616
POST OFFICE DEPARTMENTAL GUARANTEE FUND.							
India, General	(*a*)26,102	52,865	...	78,967	64,170	...	14,797
TOTAL SPECIAL ACCOUNTS	1,53,35,110	24,69,556	...	1,78,04,666	15,86,040	...	1,62,18,626
GRAND TOTAL	47,55,07,818	22,33,17,920	1,13 354	69,89,39,092	21,30,93,514	1,13,354	48,57,32,224
Grand Total converted into £ at R15 = £1 £	31,700,521	14,887,861	7,557	46,595,939	14,206,234	7,557	32,382,148

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1920.

DISTRICT FUNDS.	Balance, 1st April 1919.	Receipts in 1919-20.	TOTAL.	Repayments in 1919-20.	Balance, 31st March 1920.
	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	99,184	4,51,713	5,50,897	2,97,387	2,53,510
North-West Frontier Province	3,62,770	8,09,838	11,72,608	7,85,075	3,87,533
Madras	1,27,71,136	2,50,25,125	3,77,96,261	2,50,42,488	1,27,53,773
Bombay	32,89,398	1,45,87,137	1,78,76,535	1,37,00,772	41,75,763
Bengal	36,59,406	1,24,96,877	1,61,56,283	1,27,01,786	34,54,497
United Provinces of Agra and Oudh	42,59,770	1,65,14,560	2,07,74,330	1,46,86,381	60,87,949
Punjab	43,57,684	1,08,89,573	1,52,47,257	99,91,320	52,55,937
Burma	31,32,778	57,97,448	89,30,226	52,41,061	36,89,165
Bihar and Orissa	26,97,682	1,17,63,817	1,44,61,499	1,14,40,107	30,21,392
Central Provinces and Berar	21,97,601	59,95,861	81,93,462	56,55,894	25,37,568
Assam	6,30,806	24,61,486	30,92,292	22,66,758	8,25,534
TOTAL DISTRICT FUNDS R	3,74,58,215	10,67,93,435	14,42,51,650	10,18,09,029	4,24,42,621
Carried over	3,74,58,215	10,67,93,435	14,42,51,650	10,18,09,029	4,24,42,621

(*a*) Differs from last year's closing balance for corrections since made.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, BALANCES of DEPOSITS of LOCAL FUNDS, for the Year ended 31st March 1920—*contd.*

	Balance, 1st April 1919.	Receipts in 1919-1920.	TOTAL.	Re-payments in 1919-1920.	Balance, 31st March 1920.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	3,74,58,315	10,67,9[illegible]35	14,42,51,650	10,18,09,029	4,24,42,621
OTHER FUNDS.					
India, General	4,25,421	10,73,758	14,99,179	9,87,869	5,11,310
North-West Frontier Province	5,02,988	8,03,064	13,06,052	8,59,999	4,46,053
Madras	11,54,192	37,77,660	49,31,852	38,98,782	10,33,070
Bombay	13,35,952	40,20,723	53,56,675	41,28,792	12,27,883
Bengal	7,24,393	17,92,827	25,17,220	17,15,021	8,02,199
United Provinces of Agra and Oudh . . .	6,28,496	23,01,385	29,29,881	22,25,996	7,03,885
Punjab	5,13,396	12,59,830	17,73,226	13,67,729	4,05,497
Burma	6,65,819	17,26,370	23,92,189	16,83,895	7,08,294
Bihar and Orissa	16,21,531	24,30,526	40,52,057	27,08,138	13,43,919
Central Provinces and Berar	9,36,918	21,34,058	30,70,976	20,60,409	10,10,567
Assam	50,454	87,700	1,38,154	77,383	60,771
TOTAL OTHER FUNDS R	85,59,560	2,14,07,901	2,99,67,461	2,17,14,013	82,53,448
GRAND TOTAL .	4,60,17,775	12,82,01,336	17,42,19,111	12,35,23,042	5,06,96,069
Total converted into £ at R15=£1 £	**3,067,851**	**8,546,756**	**11,614,607**	**8,234,869**	**3,379,738**

(*a*) Differs from last year's closing balance for corrections since made.

No. 87.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1920.

	Balance, 1st April 1919.	Receipts in 1919-1920.	TOTAL.	Re-payments in 1919-1920.	Balance, 31st March 1920.
BOMBAY.	Rs.	Rs.	Rs.	Rs.	Rs.
Deposits of Sinking Funds (Victoria Dock Loan) . .	44,65,517	2,77,841	47,43,358	...	47,43,358
CENTRAL PROVINCES AND BERAR.					
Deposits of Sinking Fund	1,949	261	2,210	...	2,210
	44,67,466	2,78,102	47,45,568	...	47,45,568
Converted into £ at R15=£1 £	297,831	18,541	316,372	...	316,372

(*a*) Differs from last year's closing balance for correction since made.

No. 87A.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1920.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A PROFIT.			DEDUCT—CHARGES, CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.	
Quantity oz.	Payment made in			Purchase price.	Outturn value.	Difference representing gross profit.	In England.		In India.	TOTAL.		
	England £	India. £	TOTAL. £	R	R	R	£	Equivalent in R	R	R	R	£
...	...	...	...	...	...	...	...	...	...	...	...	...

No. 87B.—ACCOUNT of loss on Rupee Coinage for the Year ended 31st March 1920.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A LOSS.								
Quantity oz.	Payment made in.			Purchase price. Rs.	Charges connected with purchase and coinage.			Total Charges.	Cutturn value.	Difference representing loss.		
	England. £	India. £	Total. £		England.		India.	Total.				
					£	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
75,945,750	15,246,433	217,023	15,463,456	42,80,98,452	407,186	61,07,790	75,81,588	1,36,89,378	44,17,87,830	37,44,28,402	6,73,59,428	4,490,629

No. 88.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE, for the Year ended 31st March 1920.

Balance, 1st April 1919.	Net profit, on rupee coinage.	Interest and dividends on investments, and discount on bills paid off on maturity.	Profit by exchange on Council bills the proceeds of which have been appropriated to the Gold Standard Reserve.	TOTAL.	Charges.	Balance, 31st March 1920.
£ 35,864,005	£ ...	£ 1,253,896	£ ...	£ 37,117,901	£ ...	£ 37,117,901

No. 88A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1920.

In 5 per cent. National War Bonds redeemable 1st October 1922 the face value of £	3,914,000	
In 5 per cent. War loan 1929-47 the face value of £	1,762,181	
In Transvaal Government 3 per cent. Guaranteed Stock 1923-53 the face value of £	1,092,023	
In Guaranteed 2½ per cent. Stock " "	438,720	
In 5 per cent. Exchequer Bonds 1921 repayable on 5th October 1921 the face value of £	6,955,800	
In 5¾ per cent. Exchequer Bonds, 1925, redeemable on notice 1st February 1922	8,243,500	
British Treasury Bills the face value of £	15,069,000	
TOTAL FACE VALUE	37,475,224	
Total estimated value of securities mentioned above on 31st March 1920		36,343,616
Cash at the Bank of England		551
TOTAL		36,344,167

(a) Differs from the closing balance shown in Account No. 88 by £773,734, representing depreciation in the market value of the securities as compared with the cost price.

No. 88B.—ACCOUNT of the Special RESERVE for the Year ended 31st March 1920.

England. Balance, 1st April 1919.	ADDITIONS TO THE RESERVE IN 1919-20.	WITHDRAWALS FROM THE RESERVE IN 1919-20.		Total withdrawals in 1919-20.	Balance, 31st March 1920
	Investment in British Treasury Bills.	Exchequer Bonds sold or paid off.	Realisation of Securities in aid of Ways and Means.		
£ 6,939,612	£ 5,117,288	£ 5,117,597	£ 6,939,303	£ 12,056,909	£ ...

No. 88C.—ACCOUNTS showing RECEIPTS, PAYMENTS, and BALANCES OF DEPOSIT ACCOUNT with the UNITED STATES OF AMERICA for the year ended 31st March 1920.

Balance 1st April 1919.	*Receipts.* Silver purchased in America.	Total Receipts in 1919-20.	Payments in India on behalf of the Federal Reserve Bank.	Remittance of Gold.	Payments in London by the Secretary of State for India.	Total Payments in 1919-20.	Balance, 31st March 1920.
Rs. —6,92,39,789	Rs. 10,96,23,640	Rs. 10,96,23,640	Rs. 44,23,863	Rs. ...	Rs. 3,59,59,983	Rs. 4,03,83,851	Rs. ...
—4,615,986	7,308,243	7,303,243	294,925	...	2,397,332	2,692,257	..

No. 88D.—STATEMENT showing the gain and loss on account of gold transactions for the year ended 31st March 1920.

	Rs.	Rs.
Balance on 1st April 1919		...
Gain on gold transactions—		
Gain on imported gold	2,57,08,886	
„ Sales of gold	19,06,175	
„ New York transfers	70,75,362	
„ Ottawa transfers	41,825	
„ Indian Mines gold	6,11,657	
		3,53,43,905
Loss on gold transactions —		
Loss on gold purchased by the Secretary of State		8,38,31,871
Difference representing loss transferred to Account no. 45		4,84,87,966
Balance on 31st March 1920		...

88E.—ACCOUNT of Exchange on Remittance Account for the year ended 31st March 1920.

	Rs.
Balance on 1st April 1919	...
Credits	
Amount appropriated from Revenue Account to meet deficiency arising out of the revaluation on a two shilling basis of the sterling investments of the Paper Currency Reserve (*vide* Account No. 45)	5,23,07,074
Debits	...
Balance at credit on 31st March 1920	5,23,07,074
Do. Converted into £ at Rs. 15=£1	£ 3,487,138

No. 89—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1920.

INDIA, GENERAL.	Balance, 1st April 1919.	Receipts in 1919-1920.	TOTAL.	Payments in 1919-1920.	Balance, 31st March 1920.
Civil Deposits.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Deposits	3,84,572	14,45,887	18,30,459	13,23,952	5,06,507
Civil Courts' Deposits	2,48,733	4,19,679	6,68,412	4,47,251	2,21,161
Criminal Courts' Deposits	43,981	15,033	59,014	45,951	13,063
Personal Deposits	(a)8,85,524	77,94,707	86,80,231	77,02,105	9,78,126
Municipal Funds	2,77,835	12,13,021	14,90,856	10,75,790	4,15,066
Renewal and Enfacement Fees on Government Promissory Notes	58	2,607	2,665	2,615	50
Deposits on account of Gold purchases	...	3,56,90,795	3,56,90,795	3,50,97,050	5,93,745
Peace Flag Fund	...	3,537	3,537	1,229	2,308
Grant made by the British Cotton-growing Association	1,434	...	1,434	...	1,434
Trust Interest Fund	3,68,463	98,78,703	1,02,47,169	1,01,81,977	65,192
Deposits of deceased officers and men of the Indian Army	(-)22,502	24,449	46,951	4,183	42,768
Deposits on account of Enemy Property	1,41,219	2,375	1,43,594	2,264	1,41,330
Public Works Deposits	(a)3,30,339	5,41,656	8,71,995	4,65,687	4,06,308
Unclaimed General Provident Fund Deposits	1,450	55	1,505	977	528
Royalty on suspended patents belonging to enemy subjects	8,415	4,892	13,307	...	13,307
Deposit pertaining to Hostile Firms	(a)1,14,405	...	1,14,405	...	1,14,405
Other Deposits.					
Military Deposits — 1st Peshawar Division	13,689	10,97,280	11,10,969	9,53,777	1,57,192
Military Deposits — 2nd Rawalpindi "	(a)9,679	1,92,323	2,02,002	72,523	1,29,479
Military Deposits — 3rd Lahore "	78,679	3,87,575	4,66,254	2,36,928	2,29,326
Military Deposits — 4th Quetta "	69,064	11,69,438	12,38,502	8,58,609	3,79,893
Military Deposits — 5th Mhow "	42,509	1,89,809	2,32,318	1,07,550	1,24,768
Military Deposits — 6th Poona "	(a)38,86,750	23,91,543	62,78,293	32,83,624	29,94,669
Military Deposits — 7th Meerut "	43,238	17,77,639	18,20,877	15,31,641	2,89,236
Military Deposits — 8th Lucknow "	(-)1,26,528	2,36,594	3,63,122	1,83,304	1,79,818
Military Deposits — 9th Secunderabad "	(a)53,510	2,01,855	2,55,365	1,84,859	70,506
Military Deposits — Burma "	(a)83,023	84,475	1,67,503	92,010	75,493
Military Deposits — Supply Circle	10,170	60,434	70,604	40,497	30,107
Military Deposits — Central War Accounts	(a)—2,66,199	79,64,368	76,98,169	1,22,61,867	—45,63,698
Military Deposits — Non-Military Pay and Pensions Accounts	(a)59,705	4,31,656	4,91,361	4,25,618	65,743
Trust Interest Account (Military) — 1st Peshawar Division	16	1,998	2,014	1,966	48
Trust Interest Account (Military) — 2nd Rawalpindi "	(a)41	1,270	1,311	1,238	73
Trust Interest Account (Military) — 3rd Lahore "	(a)310	6,026	6,336	4,290	2,046
Trust Interest Account (Military) — 4th Quetta "	666	1,330	1,996	970	1,026
Trust Interest Account (Military) — 5th Mhow "	212	1,050	1,262	905	357
Trust Interest Account (Military) — 6th Poona "	931	1,235	2,166	1,371	795
Trust Interest Account (Military) — 7th Meerut "	..	1,176	1,176	968	208
Trust Interest Account (Military) — 8th Lucknow "	(a)326	1,830	2,156	1,655	501
Trust Interest Account (Military) — 9th Secunderabad "	56	954	1,010	789	221
Trust Interest Account (Military) — Burma "	(a)59	235	294	294	...
Trust Interest Account (Military) — Supply Circle	...	540	540	540	...
Trust Interest Account (Military) — Central War Accounts	...	1,042	1,042	1,491	—449
Military Works Deposits	20,16,272	83,08,455	1,03,24,727	63,61,249	39,63,478
Marine Deposits	2,57,536	4,28,709	6,86,245	6,28,217	58,028
Deposits (Railway Capital Accounts)	16,31,256	49,78,319	66,09,575	43,49,274	22,60,301
Deposits (Railway Revenue Accounts)	2,52,07,077	10,51,78,596	13,03,85,673	10,31,86,111	2,71,99,562
State Railway Fine Fund (Railway Revenue Accounts)	1,28,418	2,94,083	4,22,501	3,37,740	84,761
Postal and Telegraph Fine Fund	4,146	747	4,893	1,642	3,251
Posts and Telegraphs Furniture Fund	50	2,585	2,635	2,920	—285
Trust Interest Account (Posts and Telegraphs)	175	9,801	9,976	9,601	375
Void Money Orders (Posts and Telegraphs)	8,99,831	82,79,417	91,79,248	82,09,560	9,69,688
Short payments on account of Money Orders (Posts and Telegraphs)	1,13,058	4,80,310	5,93,368	4,31,669	1,61,699
Foreign Money Orders (Posts and Telegraphs)	— 36,35,850	12,44,54,771	12,08,18,921	11,85,43,861	22,75,060
British Postal Orders (Posts and Telegraphs)	1,38,76,348	86,90,866	2,25,67,214	15,10,214	2,10,57,000
British Postal Orders Remittance (Posts and Telegraphs)	— 1,38,76,348	...	—1,38,76,348	71,80,652	2,10,57,000
Dead Accounts, Savings Bank (Posts and Telegraphs)	9,96,069	35,937	10,32,006	6,169	10,25,837
Customs Duty on Foreign Parcels (Posts and Telegraphs)	3 464	48,778	52,242	49,086	3,156
Aligarh Workshop Cheques (Posts and Telegraphs)	37,772	1,70,689	2,08,461	1,64,276	44,185
Penny Postage Stamps (Posts and Telegraphs)	- 30,355	7,222	—23,133	7,544	— 30,677
International Reply Coupons Issued (Posts and Telegraphs)	4,728	110	4,838	36	4,802
Ditto ditto Exchanged (Posts and Telegraphs)	—2,014	392	—1,622	788	—2,410
Unclaimed General Provident Fund Deposits (Posts and Telegraphs)	855	172	1,027	39	988
Recoveries of loans from Co-operative Credit Societies (Posts and Telegraphs)	7,406	3,93,835	4,01,241	3,89,347	11,894
Sale of Red Cross Seals (Posts and Telegraphs)	195	...	195	195	...
Deposits on account of Ferry Charges in Kashmir (Posts and Telegraphs)	—18	129	111	63	48
Other Postal and Telegraph deposits	16,88,253	54,69,540	71,57,793	52,60,849	18,96,944
TOTAL	(a)3,63,70,221	34,04,74,537	37,68,44,758	33,32,31,417	4,36,13,341
Carried forward . R	3,63,70,221	34,04,74,537	37,68,44,758	33,32,31,417	4,36,13,341

(a) Differs from last year's closing balance for correction since made.

No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1920—*contd.*

	Balance, 1st April 1919.	Receipts in 1919-20.	TOTAL.	Payments in 1919-1920.	Balance, 31st March 1920.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . R	3,63,70,221	34,04,74,537	37,68,44,758	33,32,31,417	4,36,13,341
NORTH-WEST FRONTIER PROVINCE.					
Civil Deposits.					
Revenue Deposits	(a)8,89,639	15,36,342	24,25,981	15,52,314	8,73,667
Personal Deposits	5,06,919	45,00,046	50,06,965	42,40,134	7,66,831
Municipal Funds	11,36,819	19,62,696	30,99,515	17,36,635	13,62,880
Trust Interest Fund	(a)1,587	28,534	30,121	29,916	205
Public Works Deposits	72,799	80,602	1,53,401	87,286	66,115
Renewal and Enfacement fees on Government Promissory Notes	2	17	19	15	4
Deposits on account of Enemy Property	15,468	...	15,468	...	15,468
Deposits for Government Loan	...	21,870	21,870	21,870	...
Deposits for the purchase of Gold	...	67,025	67,025	55,025	12,000
Deposits for work done for public bodies or individuals	...	64,515	64,515	64,515	...
TOTAL . R	26,23,233	82,61,647	1,08,84,880	77,87,710	30,97,170
MADRAS.					
Civil Deposits.					
Revenue Deposits	(a)49,56,716	76,23,724	1,25,80,440	65,18,185	60,62,255
Civil Courts' Deposits	72,68,973	1,76,92,946	2,48,61,919	1,52,05,932	96,55,987
Criminal Courts' Deposits	(a)2,73,331	3,84,914	6,58,245	2,98,451	3,59,794
Personal Deposits	17,54,324	2,54,40,279	2,71,94,603	2,46,86,210	25,08,393
Municipal Funds	25,43,758	68,77,182	94,20,940	65,37,900	28,83,040
Trust Interest Fund	62,192	25,24,810	25,87,002	21,91,205	3,95,797
Deposits for work done for public bodies or individuals	2,26,521	5,93,799	8,20,320	5,80,949	2,39,371
Deposits of the Tea Cess Fund	(a)5,238	40,897	46,135	40,846	5,289
Public Works Deposits	(a)9,76,625	11,04,282	20,80,907	9,80,277	11,00,630
Renewal and Enfacement fees on Government Promissory Notes	31	315	346	263	83
Unclaimed General Provident Fund Deposits	(a)7,397	5,604	13,001	3,101	9,900
Deposits pertaining to Hostile Firms	64,302	5,147	69,449	9,615	59,834
Deposits on account of Enemy Property	15,10,657	1,54,532	16,65,189	35,877	16,29,312
" " Reverse Council Bills	...	5,27,65,454	5,27,65,454	5,19,32,482	8,32,972
" " Ceylon Government	...	20,00,000	20,00,000	20,00,000	...
" " Gold purchases	...	26,04,656	26,04,656	25,48,656	56,000
TOTAL . R	1,96,50,065	11,97,18,541	13,93,68,606	11,35,69,949	2,57,98,657
BOMBAY.					
Civil Deposits.					
Revenue Deposits	(a)27,37,329	46,69,705	74,07,034	60,52,473	13,54,561
Civil Courts' Deposits	27,72,708	88,55,255	1,16,27,963	85,62,582	30,65,381
Criminal Courts' Deposits	1,46,309	3,59,205	5,05,514	3,19,872	1,85,642
Personal Deposits	51,33,810	5,96,99,690	6,48,33,500	6,00,48,422	47,85,078
Municipal Funds	(a)13,45,773	68,31,330	81,77,103	68,01,489	13,75,614
Marine Deposits	(a)83,257	1,97,100	2,80,357	2,15,901	64,456
Forest Deposits	3,63,863	3,14,179	6,78,042	3,31,566	3,46,476
Trust Interest Fund	(a)1,09,343	31,35,979	32,45,222	31,68,702	76,520
Deposits for work done for public bodies or individuals	(a)1,89,263	7,47,608	9,36,871	7,92,649	1,44,222
Deposits of the Tea Cess Fund	(a)3,250	10,224	13,474	12,362	1,112
Public Works Deposits	(a)10,73,534	30,72,994	41,46,528	26,22,091	15,24,437
Deposits pertaining to Hostile Firms	(a)1,01,59,097	1,61,841	1,03,20,938	1,84,041	1,01,86,897
Renewal and Enfacement fees on Government Promissory Notes	352	2,878	3,230	2,821	409
Deposits on account of Enemy Property	16,13,385	2,01,719	18,15,104	5,479	18,09,625
Deposits for the purchase of Gold		19,04,87,495	19,04,87,495	18,96,99,787	7,87,708
Deposits on account of Reverse Council Bills		39,08,84,810	39,08,84,810	38,04,27,663	1,04,57,147
TOTAL . R	2,57,31,173	66,96,32,012	69,53,63,185	65,91,97,900	3,61,65,285
Carried over R	8,43,74,692	1,13,80,86,737	1,22,24,61,429	1,11,37,86,976	10,86,74,453

(a) Differs from last year's closing balance for correction since made.

No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1920—*contd.*

	Balance, 1st April 1919.	Receipts in 1919-1920.	TOTAL.	Payments in 1919-1920.	Balance, 31st March 1920.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . R	8,43,74,692	1,13,80,86,737	1,22,24,61,429	1,11,37,86,976	10,86,74,453
BENGAL.					
Civil Deposits.					
Revenue Deposits	15,17,513	25,27,127	40,44,640	19,88,096	20,56,544
Civil Courts' Deposits	67,91,597	1,83,76,829	2,51,68,426	1,69,11,049	82,57,377
Criminal Courts' Deposits	2,00,249	2,59,319	4,59,568	2,46,825	2,12,743
Personal Deposits	70,67,862	7,86,45,338	8,57,13,200	7,59,71,696	97,41,504
Municipal Funds	11,06,294	40,99,203	52,05,497	41,48,483	10,57,014
Trust Interest Fund	1,00,828	11,37,146	12,37,974	11,48,276	89,698
Deposits for work done for public bodies or individuals	6,25,921	1,20,11,391	1,26,37,312	1,05,75,669	20,61,643
Deposits of the Tea Cess Fund	17,982	4,39,997	4,57,979	4,34,850	23,129
Forest Deposits	986	2,294	3,280	2,294	986
Public Works Deposits	5,27,718	17,59,785	22,87,503	13,54,092	9,33,411
Deposits of Jute Cess Collections	2,15,889	8,73,916	10,89,805	8,90,495	1,99,310
Unclaimed General Provident Fund Deposits	20,063	4,537	24,600	1,938	22,662
Renewal and Enfacement Fees on Government Promissory Notes.	109	483	592	470	122
Deposits pertaining to Hostile Firms	98,57,201	2,51,213	1,01,08,414	10,49,697	90,58,717
Deposits on account of Enemy Property	29,94,305	30,95,639	60,89,945	2,64,285	58,25,660
Marine Deposits	...	39	39	39	...
Deposits on account of Gold Purchases	...	8,000	8,000	6,000	2,000
Other Deposits.					
Deposits (Railway Capital Account)	29,106	...	29,106	8,807	20,299
TOTAL . R	3,10,73,624	12,34,92,256	15,45,65,880	11,50,03,031	3,95,62,849
UNITED PROVINCES OF AGRA AND OUDH.					
Civil Deposits.					
Revenue Deposits	17,78,579	55,48,956	73,27,535	52,74,585	20,52,950
Civil Courts' Deposits	58,93,412	1,51,30,702	2,10,24,114	1,40,96,334	69,27,780
Criminal Courts' Deposits	(a)85,293	3,65,127	4,50,420	3,21,349	1,29,071
Personal Deposits	23,88,412	3,49,58,825	3,73,47,237	3,34,13,917	39,33,320
Municipal Funds	19,83,150	72,22,073	91,85,223	71,68,511	20,16,712
Trust Interest Fund	53,482	4,92,158	5,25,640	5,01,679	23,961
Unclaimed General Provident Fund Deposits	678	334	1,012	35	977
Deposits for work done for public bodies or individuals	23,173	1,21,199	1,44,372	1,45,611	—1,239
Forest Deposits	...	19	19	2	17
Public Works Deposits	8,68,953	15,56,634	24,25,587	12,36,828	11,88,759
Renewal and Enfacement Fees on Government Promissory Notes	(a)169	641	810	665	145
Deposits pertaining to Hostile Firms	1,89,376	57,826	2,47,202	40,690	2,06,512
Deposits on account of Enemy Property	173	12,387	12,560	12,387	173
Deposits for Government Loans	...	35	35	35	...
Deposits on account of Gold Purchases	...	17,43,078	17,43,078	12,08,451	5,34,627
TOTAL . R	1,32,24,850	6,72,09,294	8,04,34,844	6,34,21,079	1,70,13,765
PUNJAB.					
Civil Deposits.					
Revenue Deposits	31,05,136	1,10,93,495	1,41,98,631	96,05,287	45,93,344
Personal Deposits	30,65,086	2,29,21,235	2,59,86,271	2,20,00,517	39,85,754
Municipal Funds	35,76,959	1,02,41,223	1,38,18,182	90,18,372	47,99,810
Trust Interest Fund	(a)27,923	2,32,687	2,60,610	2,21,122	39,488
Deposits for Government Loans (temporary)	...	22,05,267	22,05,267	22,05,267	...
Public Works Deposits	6,42,643	17,20,756	23,63,399	13,14,378	10,49,021
Deposits on account of Enemy Property	(a)1,54,455	15	1,54,470	...	1,54,470
Special War Deposits	50,000	...	50,000	50,000	...
Renewal and Enfacement Fees on Government Promissory Notes	71	263	334	212	122
Deposits pertaining to Hostile Firms	802	669	1,471	234	1,237
Deposits on account of Gold Purchases	...	1,10,29,447	1,10,29,447	1,04,48,132	5,81,315
Deposits for work done for public bodies or individuals	...	2,09,734	2,09,734	2,09,734	...
TOTAL . R	1,05,23,025	5,96,54,791	7,02,77,816	5,50,73,255	1,52,04,561
BURMA.					
Civil Deposits.					
Revenue Deposits	9,13,254	36,14,588	45,27,842	33,25,904	12,03,938
Civil Courts' Deposits	(a)4,03,942	20,62,224	24,66,166	13,26,045	11,40,121
Personal Deposits	11,70,556	3,30,00,618	3,41,71,174	1,73,94,831	1,67,76,343
Municipal Funds	(a)23,28,406	46,88,065	70,16,471	48,29,522	21,86,949
Deposits on account of Enemy Property	28,10,747	47,100	28,57,847	27,777	28,30,070
Marine Deposits	6,025	17,782	23,807	15,462	8,345
Trust Interest Fund	911	47,411	48,322	47,952	370
Deposits for work done for public bodies or individuals	(a)83,682	62,100	1,45,782	66,005	79,777
Public Works Deposits	7,70,518	13,70,952	21,41,470	11,22,562	10,18,908
Renewal and Enfacement fees on Government Promissory Notes	78	90	168	91	77
Deposits pertaining to Hostile Firms	61,073	49,420	1,10,493	74,922	35,571
Deposits on account of Gold Purchases	...	3,27,109	3,27,109	3,15,416	11,693
TOTAL . R	85,49,192	4,52,87,459	5,38,36,651	2,85,44,489	2,52,92,162
Carried over . R	14,78,45,383	1,43,37,31,237	1,58,15,76,620	1,37,58,28,830	20,57,47,790

(a) Differs from last year's closing balance for correction since made.

No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS for the Year ended 31st March 1920—*concld.*

	Balance, 1st April 1919.	Receipts in 1919-1920.	TOTAL.	Payments in 1919-1920.	Balance, 31st March 1920.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . R	14,78,45,383	1,43,37,31,237	1,58,15,76,620	1,37,58,28,830	20,57,47,790
BIHAR AND ORISSA.					
Civil Deposits.					
Revenue Deposits	12,36,823	22,55,380	34,92,203	20,28,006	14,64,197
Civil Courts' Deposits	(a)23,70,379	57,09,311	80,79,690	51,73,855	29,05,835
Criminal Courts' Deposits	3,82,276	3,22,265	7,04,541	3,04,153	4,00,388
Personal Deposits	17,44,943	1,05,47,399	1,22,92,342	99,36,340	23,56,002
Municipal Funds	10,59,105	23,32,111	33,91,216	23,68,249	10,22,967
Trust Interest Fund	(a) 14,984	2,01,068	2,16,052	2,05,702	10,350
Deposits for work done for public bodies and individuals	1,22,026	15,06,238	16,28,264	13,64,395	2,63,869
Public Works Deposits	3,17,507	4,41,417	7,58,924	4,13,401	3,45,523
Renewal and Enfacement Fees on Government Promissory Notes	(a) 12	193	205	125	80
Unclaimed General Provident Fund Deposits	330	1,314	1,644	15	1,629
Deposits on account of Enemy Property	(a) 3,01,257	52,334	3,53,591	51,563	3,02,028
„ for Gold purchase	...	66,854	66,854	55,370	11,484
Famine Charitable Relief Fund	...	1,01,400	1,01,400	79,209	22,191
Other Deposits.					
Deposits (Railway Capital Account)	—12,080	...	—12,080	...	—12,080
TOTAL . R	75,37,562	2,35,37,284	3,10,74,846	2,19,80,383	90,94,463
CENTRAL PROVINCES AND BERAR.					
Civil Deposits.					
Revenue Deposits	6,25,478	12,46,829	18,72,307	11,14,933	7,57,374
Civil Courts' Deposits	(a)17,02,973	54,02,049	71,05,022	50,55,357	20,49,665
Personal Deposits	9,17,938	69,97,800	79,15,738	69,00,736	10,15,002
Municipal Funds	9,56,309	40,06,660	49,62,969	39,40,418	10,22,551
Forest Deposits	588	6,954	7,542	6,570	972
Trust Interest Fund	13,408	2,40,246	2,53,654	2,33,330	20,324
Deposits for work done for public bodies or individuals	(a) 27,990	7,173	35,163	32,277	2,886
Public Works Deposits	5,89,695	9,50,873	15,40,568	9,42,872	5,97,696
Renewal and Enfacement fees on Government Promissory Notes	10	96	106	90	16
Unclaimed General Provident Fund Deposits	819	...	819	490	329
Deposits pertaining to Hostile Firms	22	...	22	22	...
Deposits for purchase of Gold	...	3,58,889	3,58,889	3,02,889	56,000
TOTAL . R	48,35,230	1,92,17,569	2,40,52,799	1,85,29,984	55,22,815
ASSAM.					
Civil Deposits.					
Revenue Deposits	3,45,050	6,02,907	9,47,957	5,13,231	4,34,726
Civil Courts' Deposits	1,08,990	2,53,874	3,62,864	2,27,899	1,34,965
Personal Deposits	(a)5,36,984	24,92,123	30,29,107	21,72,449	8,56,658
Municipal Funds	1,59,844	7,07,334	8,67,178	6,60,296	2,06,882
Trust Interest Fund	(a)209	17,877	18,086	16,989	1,097
Deposits for work done for public bodies or individuals	65,234	30,333	95,567	55,738	39,829
Public Works Deposits	(a) 98,656	1,37,678	2,36,334	1,22,706	1,13,628
Renewal and Enfacement Fees on Government Promissory notes.	(a)3	30	33	26	7
Unclaimed General Provident Fund Deposits	1,392	2,380	3,772	1,202	2,570
Labour Board Cess Fund	10,048	44,840	54,888	51,517	3,371
Deposits on account of Gold purchased	...	18,000	18,000	16,000	2,000
Other Deposits.					
Deposits (Railway Revenue Account)	8,574	38,298	46,872	36,181	10,691
State Railway Fine Fund (Railway Revenue Accounts)	...	39	39	39	...
Deposits (Railway Capital Accounts)	146	...	146	...	146
TOTAL . R	13,35,130	43,45,713	56,80,843	38,74,273	18,05,570
GRAND TOTAL . R	16,15,53,305	1,48,08,31,803	1,64,23,85,108	1,42,02,13,470	22,21,71,638
Total converted into £ at R15 = £1 £	10,770,220	98,722,120	109,492,340	94,680,898	14,811,442

(a) Differs from last year's closing balance for correction since made.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1920, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1919.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO INDIAN STATES.								
INDIA, GENERAL.								
Barawdha State	74	...	74	74	...	7,000	4 per cent.	...
Gwalior Durbar	...	...	...	...	...	24,00,000	5½ „	1,04,606
Bijawar	50,000	75,000	1,25,000	26,440	98,560	1,50,000	6 „	5,561
Dungarpur State	55,000	...	55,000	55,000	...	5,25,000	4 „	2,929
Hyderabad State	(a)23,44,297	...	23,44,297	10,06,228	13,38,069	2,00,00,000	4 „	93,772
Samthar State	20,000	20,000	40,000	...	40,000	40,000	6 „	...
Shahpura	80,000	1,50,000	2,30,000	30,000	2,00,000	2,75,000	4 & 6 „	9,369
Sultan of Muskat	...	6,50,000	6,50,000	...	6,50,000	6,50,000	6 „	...
TOTAL LOANS TO INDIAN STATES	25,49,371	8,95,000	34,44,371	11,17,742	23,26,629			2,16,237

(a) Differs from last year's closing balance for correction since made.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1920, and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1919.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
MADRAS.								
Madras Corporation	(b)39,18,519	...	39,18,519	1,4',808	37,74,711	43,30,000	4 & 6 per cent. (a)	1,80,221
Ditto Port Trust	1,36,12,645	3,00,000	1,39,12,645	1,87,673	1,37,24,972	1,75,41,018	4, 5 & 6 „	5,60,532
Ditto Coast Lights Fund	4,77,596	...	4,77,596	...	4,77,596	9,38,476	4 „	19,104
TOTAL	1,80,08,760	3,00,000	1,83,08,760	3,31,481	1,79,77,279			7,59,857
BOMBAY.								
Bombay Municipality (Water-supply)	(b)21,08,638	...	21,08,638	30,161	20,78,477	37,30,053	4 per cent.	83,815
Ditto Port Trust, for Dock Extension, etc.	1,42,00,125	...	1,42,00,125	66,662	1,41,33,463	1,42,00,125	6, 4½, 4, 3½ &3 per cent.	4,31,320
Ditto ditto, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,03,49,946	...	2,03,49,946	1,37,'71	2,02,12,275	2,20,15,433	4 per cent.	8,06,212
Ditto ditto, for Loans not bearing interest under Acts I and VI of 1873 and 1879								
TOTAL	3,66,58,709	...	3,66,58,709	2,34,494	3,64,24,215			13,21,847
BENGAL.								
Calcutta Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ per cent.	79,425
Ditto ditto, for construction of Kidderpore Dock	2,57,81,471	...	2,57,81,471	3,86,486	2,53,94,985	2,87,70,566	4 „	10,27,432
TOTAL	2,75,46,471	...	2,75,46,471	3,86,486	2,71,59,985			11,06,857
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC. Rs	8,22,13,940	3,00,000	8,25,13,940	9,52,461	8,15,61,479			31,88,561

LOANS TO MOFUSSIL MUNICIPALITIES.

INDIA, GENERAL.								
Ajmer Municipality	5,09,586	...	5,09,586	19,888	4,89,698	6,98,000	5 & 4 per cent.	21,560
Delhi ditto	5,98,347	...	5,98,347	72,938	5,25,409	16,15,000	4 per cent.	23,212
TOTAL	11,07,933	...	11,07,933	92,826	10,15,107			44,772
MADRAS.								
Bangalore Civil and Military Station Municipality	57,096	...	57,096	3,601	53,495	80,000	4 per cent.	(c) 1,142
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES Rs.	11,65,029	...	11,65,029	96,427	10,68,602			45,914

(a) Two per cent. additional appropriated to form a Sinking Fund.
(b) Differs from last year's closing balance for correction since made.
(c) Interest adjusted in India Books.

No. 90.—Account of Imperial Advances and Loans showing the amounts Advanced and Repaid during the Year ended 31st March 1920 and the amount of such Loans at the commencement and close of the Year—*continued*.

	Amount, 1st April 1919.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
India, General.								
Adil-es-Sultanah Kerman	4,587	...	4,587	2,041	2,546	21,400	4½ per cent.	...
Beri Jagir	...	10,000	10,000	3,003	6,997	20,000	6 „	496
Bilhri Jagir	1,424	2,576	4,000	3,861	139	10,000	6 „	139
Bijna Jagir	6,000	5,000	11,000	1,430	9,570	11,000	6 „	570
Bugties of Baluchistan	16,000	...	16,000	2,000	14,000	20,000	*Nil.*	...
Dharwai Jagir	3,200	5,200	8,400	...	8,400	8,500	6 per cent.	...
Garauli Jagir	9,733	...	9,733	...	9,733	18,000	6 „	...
Gaurihar Jagir	8,000	...	8,000	...	8,000	23,000	6 „	...
Ishak Kabols	21,500	...	21,500	2,500	19,000	41,500	*Nil.*	...
Laghasi Jagir	17,956	9,400	27,356	6,832	20,524	37,500	6 per cent.	1,168
Malik Ali Jan	1,196	...	1,196	110	1,086	1,500	4 „	48
Mir Azim Jan, son of late Ex Khan of Kalat	23,520	...	23,520	4,072	19,448	50,000	4 „	867
Mir Hazar Ghazni Marri Rasaldar Main Levies	1,933	...	1,933	...	1,933	6,000	5 „	...
Mirza Suraya Jah	14,459	...	14,459	7,559	6,900	70,000	4 „	441
Murries of Baluchistan	18,000	...	18,000	...	18,000	20,000	*Nil.*	...
Mirzehan Khan Bijram Marri of Khol	1,184	...	1,184	...	1,184	3,000	5 per cent.	...
Naigawan Rebai Jagir	7,079	4,021	12,000	...	12,000	18,000	6 „	...

Sirdar Muhammad Ishak Khan	...	15,000	15,000	...	15,000	15,000	*Nil.*	...
Sons of Malik Sultan Md. Khan	4,151	...	4,151	414	3,737	16,000	4 per cent.	...
Sheik of Koweit	1,87,500	...	1,87,500	1,87,500	...	3,87,500	*Nil.*	...
Sirdar Muhammad Jogezai	3,840	...	3,840	480	3,360	4,800	*Nil.*	...
Talukdars of Ajmer	53	...	53	...	53	8,25,000	5 per cent.	...
TOTAL	3,52,215	51,197	4,03,412	2,21,802	1,81,610			3,729
NORTH-WEST FRONTIER PROVINCE.								
Abdul Rahman Khan, Chief of Western Khattocks	(a)1,89,797	...	1,89,797	997	1,88,800	2,00,000	6 per cent.	11,674
MADRAS.								
Prince of Arcot	125	...	125	125	...	15,000	*Nil*	...
BOMBAY.								
Sultan of Shehr and Mokalla (Aden)	1,70,000	...	1,70,000	30,000	1,40,000	2,00,000	*Nil*	...
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	7,12,137	51,197	7,63,334	2,52,924	5,10,410			15,403
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Secunderabad (waterworks)	33,781	...	33,781	19,510	14,271	8,30,500	4 per cent.	1,641

(a) Differs from last year's closing balance for correction since made.

No. 90.—ACCOUNT of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1920, and the amount of such Loans at the commencement and close of the Year—*continued.*

REGIMENTAL AND OTHER LOANS.	Amount, 1st April 1919.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
Military.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
INDIA, GENERAL.								
1st Peshawar Division.								
Officer Commanding, Depot Guides Cavalry F. F.	...	25,000	25,000	...	25,000	25,000	4 per cent.	...
Ditto 1st Lancers	...	51,500	51,500	50,000	1,500	50,000	*Nil.*	...
TOTAL	...	76,500	76,500	50,000	26,500			...
2nd Rawalpindi Division.								
Officer Commanding, 37th Lancers	8,000	...	8,000	8,000	...	10,000	4 per cent.	320
Ditto 19th Lancers	25,000	...	25,000	25,000	...	25,000	4 „	464
Ditto 31st Lancers	85,000	...	85,000	85,000	...	95,000	4 „	2,150
TOTAL	1,18,000	...	1,18,000	1,18,000	...			2,934
3rd Lahore Division.								
General Officer Commanding, 16th Indian Division	16,000	...	16,000	...	16,000	16,000	4½ per cent.	720
Officer Commanding, 17th Cavalry	...	...	...	...	...	25,000	4 „	936
Ditto Depot Guides Cavalry	25,000	...	25,000	25,000	...	25,000	4 „	984
Ditto 10th Lancers	30,000	...	30,000	...	30,000	30,000	4 „	900
Ditto 37th do.	...	7,000	7,000	...	7,000	7,000	4 „	...
TOTAL	71,000	7,000	78,000	25,000	53,000			3,540
4th Quetta Division.								
Officer Commanding, Loralai	2,500	...	2,500	2,500	...	7,000	6 per cent.	37
Ditto 25th Cavalry	35,000	...	35,000	5,000	30,000	35,000	4 „	1,400
TOTAL	37,500	...	37,500	7,500	30,000			1,437

5th Mhow Division.								
Commandant, Cavalry School, Saugor	13,600	...	13,600	150	13,450	16,000	*Nil.*	...
Officer Commanding, 38th Central India Horse	23,700	...	23,700	...	23,700	23,700	4 per cent.	948
Ditto 35th Scinde Horse	25,000	...	25,000	...	25,000	25,000	4 „	1,417
TOTAL	62,300	...	62,300	150	62,150			2,365
6th Poona Division.								
Officer Commanding, 3rd Sappers and Miners	4,327	...	4,327	4,327	...	25,000	4 per cent.	
Secretary, Cantonment Committee, Poona	19,000	...	19,000	3,000	16,000	34,000	4 „	
TOTAL	23,327	...	23,327	7,327	16,000			1,132
7th Meerut Division.								
Officers Commanding, Indian Infantry Regiments	16,859	...	16,859	6,339	10,520	37,000	4 per cent.	544
„ „ Cavalry Regiments	25,000	1,19,722	1,44,722	67,722	77,000	1,20,000	4 „	2,504
TOTAL	41,859	1,19,722	1,61,581	74,061	87,520	1,57,000		3,048
8th Lucknow Division.								
Officer Commanding, 1st Lancers	...	36,700	36,700	1,500	35,200	50,000	...	...
Carried over	3,53,986	2,39,922	5,93,908	2,83,538	3,10,370			14,456

No. 90.—ACCOUNT of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1920, and the amount of such Loans at the commencement and close of the Year—*concluded.*

	Amount, 1st April 1918.	Amount Advanced.	Total.	Amount, Repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward .	3,53,986	2,39,922	5,93,908	2,83,538	3,10,370			14,456
REGIMENTAL AND OTHER LOANS—*contd.*								
Military—*contd.*								
India, General—*contd.*								
9th Secunderabad Division.								
Commandant, 1st Madras Guards, I. D. F.	3,767	...	3,767	2,067	1,700	31,000	(*a*)	722
Commandant, 6th Battalion, Bangalore, Coorg and Mysore Rifles, I. D. F. . .	31,333	...	31,333	7,333	24,000	70,000	4 per cent.	1,253
Officer Commanding, 7th Hariana Lancers	25,000	...	25,000	...	25,000	45,000	4 „	1,000
Total .	60,100	...	60,100	9,400	50,700			2,975
Burma Division.								
Officer Commanding, 15th Burma Company, 2nd (Q. V. O.) Sappers and Miners .	17,445	...	17,445	1,163	16,282	44,700	*Nil.*	...
Ditto Rangoon Battalion, Auxiliary Force	(*d*)9,167	...	9,167	3,056	6,111	30,000	4 per cent.	643
Total .	26,612	...	26,612	4,219	22,393			643
Total Regimental and other Loans . Rs.	4,40,698	2,39,922	6,80,620	2,97,157	3,83,463			18,074
ADVANCES UNDER SPECIAL LAWS.								
India, General.								
Advances to Istimrardars of Ajmer	3,75,728	7,250	3,82,978	37,007	3,45,971	5,82,250	6½ per cent.	25,160
Madras.								
Advances under the Bangalore Sanitary Improvement Loans Law	1,598	...	1,598	931	667			(*b*)1,238
Total Advances under Special Laws .	3,77,326	7,250	3,84,576	37,938	3,46,638			26,398

ADVANCES TO CULTIVATORS.									
India, General.									
Advances for Improvement of Land	4,34,007	39,339	4,73,346	58,548	4,14,798				12,272
Ditto for relief of Agriculturists and other purposes	7,50,437	1,67,436	9,18,273	2,66,533	6,51,740				11,547
Loans under Co-operative Credit Societies Act	2,880	500	3,380	2,720	660				89
Total	11,87,324	2,07,675	13,94,999	3,27,801	10,67,198				23,908
N.-W. Frontier Province.									
Advances for Improvement of Land	2,23,320	32,580	2,55,900	51,188	2,04,712				13,467
Ditto under the Agriculturists' Loans Act	(d)3,79,292	2,73,210	6,52,502	3,27,952	3,24,550				6,144
Total	6,02,612	3,05,790	9,08,402	3,79,140	5,29,262				19,611
Total Advances to Cultivators . Rs.	17,89,936	5,13,465	23,03,401	7,06,941	15,96,460				43,519
MISCELLANEOUS LOANS AND ADVANCES.									
India, General.									
M. Pillay	...	500	500	136	364	500	6½	per cent.	19
D. P. Shetty	104	...	104	102	2	200	6½	,,	4
Dewan of Durgah	2,741	...	2,741	...	2,741	3,781		*Nil*	...
T. B. Naruappa	79	...	79	79	...	360	6½	per cent.	2
Roman Catholic Bishop of Ajmer	12,000	...	12,000	12,000	...	12,000		*Nil*	...
H. K. Nanjunda	262	...	262	14	248	360	6½	per cent.	18
S. K. Santhappa	133	...	133	63	70	200	6½	,,	4
Bengal and North-Western Railway	1,20,000	...	1,20,000	...	1,20,000	2,70,000	5	,,	6,000
Rohilkund and Kumaon Railway	60,000	...	60,000	20,000	40,000	80,000	5	,,	3,000
Total	1,95,319	500	1,95,819	32,394	1,63,425				9,047
GRAND TOTAL .	8,94,77,537	20,07,334	9,14,84,871	35,13,494	8,79,71,377				35,64,794
Grand Total converted into £ at R15 = £1 £	5,965,169	133,822	6,098,991	234,233	5,864,758				237,653
Distribution of the Grand Total—									
India, General	62,42,369	14,01,544	76,43,913	21,43,239	54,97,674				3,44,948
North-West Frontier Province	7,92,409	3,05,790	10,98,199	3,80,137	7,18,062				31,285
Madras	1,80,67,579	3,00,000	1,83,67,579	3,36,138	1,80,31,441				(c)7,59,857
Bombay	3,68,28,709	...	3,68,28,709	2,64,494	3,65,64,215				13,21,847
Bengal	2,75,46,471	...	2,75,46,471	3,86,486	2,71,59,985				11,06,857

(a) Rs. 721-8-4 per annum. (b) Interest adjusted in India Books. (d) Differs from last year's closing balance for correction since made.

(c) Exclusive of Rs. 31,359 interest on Loans to Local Boards for Railway Construction, *vide* Acct. No. 91, page 353.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAID during the Year ended 31st March 1920 and the amount of such LOANS at the commencement and close of the Year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1919.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
MADRAS.								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Adoni Municipality	16,271	...	16,271	3,242	13,029	66,000	4¼ per cent.	692
Anakapalle ,,	13,150	8,000	21,150	3,111	18,039	35,500	4 5 & 6 ,,	534
Bezwada ,,	74,598	...	74,598	6,214	68,384	1,25,000	4 ,,	2,984
Tiruvannamalai ,,	35,000	...	35,000	951	34,049	35,000	6 ,,	2,208
Berhampur ,,	1,50,510	...	1,50,510	5,308	1,45,202	1,86,070	4 ,,	6,020
Dharapuram ,,	9,400	...	9,400	256	9,144	9,400	6 ,,	564
Chidambaram ,,	21,484	...	21,484	907	20,577	24 000	4 ,,	859
Cocanada ,,	1,17,876	15,000	1,32,876	12,054	1,20,822	2,63,020	4, 4¼ & 6 ,,	4,913
Cochin ,,	12,072	...	12,072	553	11,519	14,080	4 ,,	483
Coimbatore ,,	39,866	12,500	52,366	3,468	48,898	87,000	4 & 6 ,,	1,517
Conjeeveram ,,	70,628	...	70,628	7,254	63,374	1,62,160	4 & 4½ ,,	2,951
Coonoor ,,	86,508	...	86,508	9,285	77,223	1,73,180	4 ,,	3,460
Cuddalore ,,	1,063	...	1,063	1,063	...	9,000	4 ,,	43
Cuddapah ,,	6,776	28,000	34,776	889	33,887	42,695	4½ & 6 ,,	369
Dindigul ,,	16,609	...	16,609	2,474	14,135	49,300	4 & 4½ ,,	694
Ellore ,,	34,049	...	34,049	1,008	33,041	35,000	6 ,,	2,043
Erode ,,	44,319	...	44,319	966	43,353	47,000	4 ,,	1,773
Gudiyattam ,,	17,715	...	17,715	2,052	15,663	37,500	4 ,,	709
Guntur ,,	71,537	...	71,537	9,303	62,234	1,43,000	4 & 6 ,,	3,487
Karur ,,	3,922	12,000	15,922	922	15,000	24,000	4 & 6 ,,	157
Kumbakonam ,,	6,802	...	6,802	1,603	5,139	11,250	4 ,,	272
Kurnool ,,	30,904	...	30,904	3,500	27,404	77,350	4 & 4½ ,,	1,279
Kodaikanal ,,	33,469	...	33,469	2,848	30,621	52,900	4 ,,	1,339
Madura ,,	2,22,524	3,05,000	5,27,524	12,476	5,15,048	6,69,340	4½ & 6 ,,	12,397
Ongole ,,	...	10,000	10,000	...	10,000	10,000	6 ,,	...
Masulipatam ,,	1,19,670	...	1,19,670	1,555	1,18,115	1,19,670	6 ,,	7,180
Mayavaram ,,	14,575	...	14,575	668	13,907	17,000	4 ,,	583
Narasaraopet ,,	11,750	...	11,750	319	11,431	11,750	6 ,,	705
Negapatam ,,	3,57,149	...	3,57,149	20,495	3,36,654	4,73,350	4 & 5 ,,	14,458
Nellore ,,	71,377	...	71,377	3,398	67,979	98,500	4 ,,	2,855
Ootacamund ,,	12,821	28,540	41,361	3,600	37,761	1,05,900	4 & 6 ,,	513
Palamcottah ,,	6,800	...	6,800	1,700	5,100	8,500	6 ,,	408
Palghat ,,	15,432	...	15,432	15,432	...	21,000	4 ,,	...
Parlakimedi ,,	6,700	2,500	9,200	350	8,850	9,500	5 & 6 ,,	375
Periyakulam ,,	79,433	...	79,433	3,914	75,519	1,12,000	4 ,,	3,177
Rajahmundry ,,	2,400	...	2,400	800	1,600	12,000	4 ,,	96
Salem ,,	3,52,527	...	3,52,527	15,022	3,37,505	4,38,000	4 & 5 ,,	14,288
Srirangam ,,	50,997	...	50,997	1,082	49,915	54,000	4 ,,	2,040
Tanjore ,,	83,532	20,460	1,03,992	9,060	94,932	2,72,060	4, 4½ & 6 ,,	3,436
Tellichery ,,	12,972	...	12,972	887	12,085	19,100	4 ,,	519
Tirupati ,,	63,262	...	63,262	2,670	60,592	70,670	4 ,,	2,530
Tiruvalur ,,	8,550	...	8,550	950	7,600	9,500	6 ,,	513
Trichinopoly ,,	52,118	...	52,118	12,135	39,983	2,50,500	4 & 4½ ,,	2,153
Tuticorin ,,	12,669	...	12,669	3,724	8,945	57,500	4 ,,	507
Vizagapatam ,,	1,57,718	...	1,57,718	11,891	1,45,827	2,87,900	4, 4½, 5&6 ,,	7,049
Vellore ,,	1,54,216	...	1,54,216	11,032	1,43,184	2,52,200	4 & 5 ,,	6,789
Vizianagram ,,	16,533	...	16,533	1,467	15,066	18,000	6 ,,	992
TOTAL	28,00,253	4,42,000	32,42,253	2,13,858	30,28,395			1,22,913

Bombay.								
Ahmednagar Municipality	4,33,231	5,53,452	9,86,683	8,305	9,78,378	5,46,864	4 „	3,097
Amalner „	25,993	...	25,993	2,004	23,989	30,000	5 „	1,296
Bandra „	25,458	12,000	37,458	4,055	33,403	82,000	4½ & 6 „	1,627
Barsi „	2,23,519	10,661	2,34,180	...	2,34,180	2,35,000	4 „	...
Bhusaval „	33,255	...	33,255	4,200	29,055	75,000	4 „	1,319
Bijapur „	1,29,293	...	1,29,293	...	1,29,293	1,76,000	4 „	...
Chiplun „	2,984	...	2,984	251	2,733	5,000	4 „	118
Dharwar „	1,47,046	...	1,47,046	9,382	1,37,664	2,00,000	4 „	5,844
Dhulia „	4,405	...	4,405	4,405	...	3,50,000	4 „	86
Gadag Bettigeri „	5,394	...	5,394	1,583	3,811	20,000	4 „	216
Gokak „	594	...	594	284	310	2,500	4 „	24
Hubli „	1,65,000	...	1,65,000	...	1,65,000	3,50,000	4 „	6,600
Jalgaon „	31,982	...	31,982	9,040	22,942	1,40,000	4 „	1,196
Bombay „	...	10,00,000	10,00,000	...	10,00,000	10,00,000	5½ „	...
Karad „	86,287	...	86,287	2,696	83,591	91,000	6 „	...
Lonavla „	2,21,604	...	2,21,604	9,587	2,12,017	2,50,000	4 & 5 „	8,917
Nasik „	1,60,980	...	1,60,980	...	1,60,980	2,00,000	4 „	...
Panvel „	12,778	...	12,778	3,067	9,711	59,000	4½ „	536
Pen „	6,704	...	6,704	447	6,257	7,945	4 „	268
Poona City „	9,49,106	...	9,49,106	12,680	9,36,426	10,00,000	4 „	37,643
Ranibennur „	9,656	...	9,656	182	9,474	15,000	4 „	186
Roha Ashtami „	1,740	...	1,740	784	956	8,000	4 „	68
Savda „	17,901	...	17,901	756	17,145	20,000	4 „	716
Sholapur „	4,42,695	5,870	4,48,565	5,040	4,43,525	4,50,000	4 „	5,998
Total	31,37,605	15,81,983	47,19,588	78,748	46,40,840			75,755
Bengal.								
Bankura Municipality	30,137	...	30,137	1,625	28,512	38,500	4 „	1,190
Baranagore „	24,734	...	24,734	1,954	22,780	40,000	4 „	970
Barasat „	7,837	...	7,837	791	7,046	15,000	4 „	306
Barisal „	35,600	...	35,600	2,106	33,494	48,000	4 „	1,403
Baruipur „	9,044	...	9,044	853	8,191	17,000	4 „	353
Basirhat „	3,288	...	3,288	310	2,978	6,000	4 „	128
Bhatpara „	41,138	...	41,138	3,507	37,631	70,000	4 „	1,611
Brahmanbaria „	...	6,000	6,000	...	6,000	6,000	6 „	...
Budge-Budge „	9,662	...	9,662	2,594	7,068	20,000	4 „	357
Burdwara „	...	92,000	92,000	...	92,000	92,000	6 „	...
Chandpur „	11,659	...	11,659	637	11,022	15,000	4 „	466
Chittagong „	1,37,077	...	1,37,077	5,539	1,31,538	1,50,000	4 „	5,428
Cossipore Chitpur „	31,870	...	31,870	3,217	28,653	61,000	4 „	1,243
Dacca „	4,23,557	...	4,23,557	25,045	3,98,512	6,26,000	4, 4½ & 6 „	20,814
Darjeeling „	6,18,145	...	6,18,145	45,707	5,72,438	10,25,585	4 & 4½ „	24,646
Dinajpur „	...	4,000	4,000	...	4,000	4,000	6 „	...
Garden Reach „	9,054	...	9,054	509	8,545	10,000	5 „	446
Garulia „	18,327	...	18,327	767	17,560	31,000	4 „	367
Howrah „	20,57,351	...	20,57,351	1,40,250	19,17,101	35,46,000	4 „	80,905
Hugli Chinsura „	1,44,707	30,000	1,74,707	12,018	1,62,689	2,45,000	4 & 6 „	5,869
Jalpaiguri „	6,377	...	6,377	926	5,451	12,000	4 „	246
Jessore „	59,475	...	59,475	3,505	55,970	80,000	4 „	2,344
Carried over	36,79,039	1,32,000	38,11,039	2,51,860	35,59,179			1,49,092
	59,37,858	20,23,983	79,61,841	2,92,606	76,69,235			1,98,668

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAID during the Year ended 31st March 1920, and the amount of such LOANS at the commencement and close of the Year—*contd.*

		Amount, 1st April 1919.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward		59,37,858	20,23,983	79,61,841	2,93,606	76,69,235			1,98,668
		36,79,039	1,32,000	38,11,039	2,51,860	35,59,179			1,49,092
BENGAL—*contd.*									
Katwa	Municipality	27,230	...	27,230	1,074	26,156	30,000	4 & 5 per cent.	1,218
Khulna	,,	7,218	...	7,218	668	6,550	13,000	4 ,,	282
Kurseong	,,	49,401	...	49,401	2,031	47,370	65,000	4 & 6 ,,	2,552
Kushtia	,,	8,187	...	8,187	408	7,779	10,000	4 ,,	323
Manicktolla	,,	70,478	...	70,478	2,964	67,514	1,00,000	4 ,,	2,790
Mohespur	,,	428	...	428	137	291	1,250	4 ,,	16
Mymensingh	,,	84,120	...	84,120	2,414	81,706	93,000	4 & 6 ,,	4,709
Naihati	,,	3,228	...	3,228	239	2,989	5,000	4 ,,	127
Narayangunge	,,	1,00,596	...	1,00,596	8,858	91,738	1,75,000	4 ,,	3,936
Ranaghat	,,	11,769	...	11,769	706	11,063	16,000	4 ,,	464
Serajgunge	,,	2,612	...	2,612	264	2,348	5,000	4 ,,	102
Serampore	,,	31,012	...	31,012	1,701	29,311	40,000	4 ,,	1,224
Sherpur (Bogra)	,,	1,357	...	1,357	77	1,280	1,500	5 ,,	68
South Suburban	,,	6,657	...	6,657	1,872	4,785	29,000	4 ,,	248
Tallygunge	,,	5,740	...	5,740	1,728	4,012	23,000	4 ,,	212
Tangail	,,	8,574	...	8,574	393	8,181	10,000	4 ,,	343
Titagarh	,,	27,022	...	27,022	4,205	22,817	65,000	4 ,,	1,039
Uttarpara	,,	24,327	...	24,327	714	23,613	25,000	6 ,,	1,449
	TOTAL	41,48,995	1,32,000	42,80,995	2,62,313	39,98,682			1,70,194
UNITED PROVINCES OF AGRA AND OUDH.									
Agra	Municipality	9,92,733	...	9,92,733	1,35,700	8,57,033	22,75,320	4½, 5 & 6,,	47,634
Allahabad	,,	7,13,462	...	7,13,462	1,04,241	6,09,221	21,56,202	4 to 6 ,,	30,279
Bahraich	,,	89,215	...	89,215	3,796	85,419	1,00,000	4 ,,	3,562
Ballia	,,	88,331	...	88,331	8,413	79,918	1,30,000	4 & 5 ,,	3,912
Bareilly	,,	1,22,181	...	1,22,181	8,135	1,14,046	1,30,000	4 ,,	4,884
Benares	,,	28,17,130	...	28,17,130	85,870	27,31,260	36,40,161	4 to 6 ,,	1,14,357
Budaon	,,	32,273	...	32,273	2,392	29,881	50,000	4 ,,	1,264
Cawnpore	,,	8,47,581	...	8,47,581	70,054	7,77,527	22,57,000	4 ,,	33,082
Chandausi	,,	59,490	...	59,490	6,469	53,021	1,20,000	4 ,,	2,307
Dehra Dun	,,	47,021	...	47,021	5,683	41,338	1,22,000	4 ,,	1,821
Fyzabad	,,	42,699	...	42,699	5,670	37,029	1,00,000	4 ,,	1,642
Hathras	,,	68,468	...	68,468	5,741	62,727	1,15,000	4 ,,	2,667
Hapur	,,	25,207	...	25,207	10,916	14,291	66,000	4 ,,	1,392
Jhansi	,,	32,543	...	32,543	2,763	29,780	45,000	4 ,,	1,284
Jaunpur	,,	93,101	...	93,101	7,319	85,782	1,50,000	4 ,,	3,649
Kandhla (Muzaffarnagar)	Municipality	1,603	...	1,603	1,059	544	5,000	4 ,,	55
Kashipur (Naini Tal)	,,	1,972	...	1,972	310	1,662	6,500	4½ ,,	89
Khurja (Bulandshahr)	,,	75,765	...	75,765	4,325	71,440	1,00,000	4 ,,	2,986
Lucknow	,,	16,78,390	1,50,000	18,28,390	1,37,438	16,90,952	31,31,000	4, 4½, 5 & 6,,	72,605
Meerut	,,	2,77,308	...	2,77,308	32,376	2,44,932	7,50,000	4 ,,	10,776
Mirzapur	,,	3,65,217	...	3,65,217	28,073	3,37,144	5,73,000	4 ,,	14,315
Moradabad	,,	3,32,960	...	3,32,960	19,074	3,13,886	4,82,000	4 ,,	16,166

Mussooree	"	13,58,814	...	13,58,814	84,541	12,74,273	18,29,011	4, 4½ & 5 "	53,968
Muttra	"	1,34,335	...	1,34,335	5,654	1,28,681	1,50,000	4 "	5,312
Nagina (Bijnor)	"	20,907	...	20,907	2,112	18,795	40,000	4 "	814
Naini Tal	"	2,25,488	...	2,25,488	24,100	2,01,388	4,75,000	4 "	12,767
Pilibhit	"	21,850	...	21,850	3,627	18,223	36,500	4 "	837
Ujhani (Budaun)	"	14,089	...	14,089	3,180	10,909	31,000	4 "	532
Baraut notified area (Meerut)	"	4,000	...	4,000	304	3,696	4,000	6 "	239
Sardhana "	"	12,000	...	12,000	327	11,673	12,000	6 "	719
	TOTAL	1,05,96,133	1,50,000	1,07,46,133	8,09,662	99,36,471			4,45,916
PUNJAB.									
Amritsar	Municipality	9,53,189	...	9,53,189	68,434	8,84,755	16,88,000	4 "	38,128
Dalhousie (Gurdaspur)	"	9,489	...	9,489	401	9,088	10,600	4 "	380
Dharamsala	"	5,624	...	5,624	879	4,745	15,000	4 "	225
Campbellpur (Attock)	"	...	25,000	25,000	...	25,000	25,000	6 "	...
Hoshiarpur	"	5,000	...	5,000	4,000	1,000	25,000	4½ "	225
Jullander	"	1,91,407	...	1,91,407	9,108	1,82,299	2,00,000	6 "	11,484
Lahore	"	2,45,577	...	2,45,577	85,177	1,60,400	17,75,000	4 "	9,823
Murree	"	77,958	...	77,958	8,279	69,679	1,46,000	4 & 6 "	3,303
Rewari (Gurgaon)	"	89,511	...	89,511	3,780	85,731	1,00,000	4 "	3,590
Sergodha	"	59,827	...	59,827	7,470	52,357	70,000	4 "	3,633
Shahpur (Bhera)	"	14,467	...	14,467	1,542	12,925	20,000	4½ "	651
Sialkot	"	2,32,707	...	2,32,707	9,087	2,23,620	2,50,000	4 "	9,308
Simla	"	8,64,374	1,00,000	9,64,374	1,07,494	8,56,880	22,88,235	4 & 6 "	34,908
Umballa	"	47,047	...	47,047	2,166	44,881	70,000	4 "	1,882
Gajra (Lyallpur)	"	...	1,00,000	1,00,000	...	1,00,000	1,00,000	6 "	...
Montgomery	"	...	60,000	60,000	...	60,000	60,000	6 "	...
Jhang	"	...	1,00,000	1,00,000	...	1,00,000	1,00,000	6 "	...
Khusab (Shahpur)	"	...	47, 00	47,000	...	47,000	47,000	6 "	...
	TOTAL	27,96,177	4,32,000	32,28,177	3,07,817	29,20,360			1,17,540
BURMA.									
Akyab	Municipality	2,49,359	...	2,49,359	21,456	2,27,903	4,27,000	4 "	9,777
Allanmyo-Ywataung	"	4,713	...	4,713	712	4,001	10,000	4 "	187
Henzada	"	46,083	...	46,083	5,286	40,797	90,000	4 "	1,834
Insein	"	16,573	...	16,573	1,103	15,470	24,000	4 "	663
Kyaiklat (Pyapon)	"	62,590	...	62,590	4,120	58,470	90,000	4 "	2,502
Letpadan	"	6,851	...	6,851	2,194	4,657	20,000	4 "	252
Mergui	"	12,271	15,500	27,771	2,517	25,254	38,500	4 & 6 "	446
Moulmein	"	49,533	...	49,533	5,378	44,155	1,00,000	4 "	1,980
Myaungmya	"	12,047	...	12,047	2,836	9,211	45,000	4 "	459
Myanaung	"	4,075	...	4,075	961	3,114	25,000	4 "	163
Pakokku	"	12,385	90,000	1,02,385	1,344	1,01,041	1,15,000	4 & 6 "	495
Pegu	"	51,718	...	51,718	2,711	49,007	65,000	4 "	2,042
Prome	"	40,114	...	40,114	9,456	30,658	1,50,000	4 "	1,511
Shwebo	"	17,903	...	17,903	1,491	16,412	30,000	4 "	716
Tavoy	"	8,651	...	8,651	721	7,930	14,500	4 "	346
Thaton	"	2,180	...	2,180	514	1,666	7,000	4 "	87
Thayetmyo	"	9,900	8,000	17,900	1,081	16,819	28,000	4 & 6 "	391
Toungoo	"	71,930	...	71,930	3,751	68,179	90,000	4 "	2,872
Kyaikpyn	"	...	30,000	30,000	...	30,000	30,000	6 "	...
Maubin	"	...	18,500	18,500	...	18,500	18,500	6 "	...
	TOTAL	6,78,876	1,62,000	8,40,876	67,632	7,73,244			26,723
	Carried over	2,41,58,039	26,99,983	2,70,58,022	17,60,030	2,52,97,992			9,59,041

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAID during the Year ended 31st March 1920, and the amount of such LOANS at the commencement and close of the Year—*contd.*

LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	Amount, 1st April 1919.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	2,41,58,039	28,99,983	2,70,58,022	17,60,030	2,52,97,992			9,59,041
BIHAR AND ORISSA.								
Arrah Municipality	39,143	...	39,143	6,700	32,443	1,20,000	4 per cent.	1,500
Bhagalpur „	1,77,125	...	1,77,125	18,954	1,58,171	4,17,500	4 „	6,897
Gaya „	77,795	...	77,795	4,241	73,554	1,00,000	4 „	3,070
Madhubani „	...	30,000	30,000	...	30,000	50,000	6 „	...
Hazaribagh „	16,374	...	16,374	815	15,559	20,000	4 „	647
Jamalpur „	3,958	...	3,958	1,076	2,882	10,000	4 „	149
Monghyr „	55,186	...	55,186	3,890	51,296	78,500	4 „	2,169
Motihari „	7,359	...	7,359	310	7,049	8,217	4 „	291
Muzafferpur „	91,275	...	91,275	5,754	85,521	1,39,000	4 & 4½ „	3,686
Patna „	98,115	...	98,115	18,299	79,816	3,68,000	4 & 4½ „	4,193
Puri „	27,403	10,000	37,403	2,718	34,685	60,000	4 & 6 „	1,371
Purnea „	10,371	...	10,371	689	9,682	15,000	4 „	408
Ranchi „	11,402	...	11,402	1,843	9,559	20,000	4 „	438
Sahebgunje „	26,494	...	26,494	1,514	24,980	35,000	4 „	1,045
TOTAL	6,42,000	40,000	6,82,000	66,803	6,15,197			25,864
CENTRAL PROVINCES AND BERAR.								
Akola Municipality	2,60,000	...	2,60,000	...	2,60,000	2,60,000	4 „	10,400
Amraoti Camp „	4,251	...	4,251	...	4,251	12,500	4 „	...
Arvi „	1,50,175	...	1,50,175	7,601	1,42,574	1,75,000	4 „	5,932
Buldana „	8,522	...	8,522	558	7,964	10,000	4 „	341
Burhanpore „	18,656	...	18,656	1,461	17,195	30,000	4 „	732
Chhindwara „	3,223	...	3,223	1,075	2,148	30,000	4 „	177
Damoh „	1,77,948	...	1,77,948	3,770	1,74,178	1,94,400	4 & 6 „	4,306
Drug Notified Area	1,444	...	1,444	756	688	6,500	4½ „	65
Harda Municipality	1,54,887	...	1,54,887	8,142	1,46,745	1,95,000	4 „	6,115
Jubbulpore „	2,81,009	...	2,81,009	27,047	2,53,962	5,20,000	4 „	10,971
Khandwa „	73,115	...	73,115	20,188	52,927	3,60,000	4 „	2,725
Nagpur „	15,30,407	...	15,30,407	59,912	14,70,495	19,50,455	4 & 6 „	61,860
Pandhurna „	4,091	...	4,091	204	3,887	5,000	4 „	164
Raipur „	10,367	...	10,367	4,523	5,844	40,000	4 „	370
Sausar „	3,648	...	3,648	304	3,344	5,000	4 „	146
Saoner „	570	...	570	570	...	4,000	4 „	17
Seoni „	18,652	...	18,652	1,240	17,412	27,000	4 „	746
Wardha „	1,00,550	...	1,00,550	9,079	91,471	1,95,000	4 „	3,940
TOTAL	28,01,515	...	28,01,515	1,46,430	26,55,085			1,09,007
ASSAM.								
Dhubri Municipality	13,722	17,000	30,722	2,534	28,188			549
Gauhati „	8,181	...	8,181	408	7,773	42,000	4 & 6 „	327
Silchar „	26,855	...	26,855	1,133	25,722	10,000	4 „	1,074
Sylhet „	88,645	...	88,645	1,422	87,223	30,000	4 „	4,432
Tezpur „	38,090	...	38,090	2,039	36,051	90,000	5 „	1,524
TOTAL	1,75,493	17,000	1,92,493	7,536	1,84,957	48,334	4 „	7,906
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES Rs.	2,77,77,047	29,56,983	3,07,34,030	19,80,799	2,87,53,231			11,01,818

LOANS TO PORT FUNDS.									
Bombay.									
Karachi Port Trust	2,21,120	...	2,21,120	85,663	1,35,457	15,50,000	4½ %		8,997
Aden Port Trust	7,69,695	...	7,69,695	57,655	7,12,040	12,00,000	4 „		30,643
Total	9,90,815	...	9,90,815	1,43,318	8,47,497				39,640
Bengal.									
Chittagong Port Fund	4,96,914	...	4,96,914	16,296	4,80,618	6,25,500	4 „		19,877
Burma.									
Moulmein	45,767	...	45,767	6,900	38,867	2,00,000	4 „		1,831
Tavoy	51,804	...	51,804	4,391	47,413	70,000	4 „		2,072
Total	97,571	...	97,571	11,291	86,280				3,903
TOTAL LOANS TO PORT FUNDS Rs.	15,85,300	...	15,85,300	1,70,905	14,14,395				63,420
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.									
Madras.									
Taluk Board, Erode	1,185	...	1,185	1,185	...	10,000	4 „		47
District Board, Chittoor	15,758	...	15,758	1,169	14,589	20,000	4 „		630
District Board, Guntur	77,370	...	77,370	2,103	75,267	1,00,000	6 „		5,425
District Board, Malabar	53,310	...	53,310	1,579	51,731	54,800	6 „		3,199
District Board, Madura	69,670	...	69,670	8,821	60,849	94,150	4 „		2,787
District Board, Trichinopoly	75,977	38,000	1,13,977	4,434	1,09,543	1,18,200	5 & 6 „		3,626
Total	2,93,270	38,000	3,31,270	19,291	3,11,979				15,714
Bombay.									
Dharwar District Local Board	10,818	...	10,818	9,536	1,282	1,60,000	4½ „		236
District Local Board, East Khandesh	4,20,028	...	4,20,028	53,673	3,66,355	6,50,000	4 „		16,808
District Local Board, West Khandesh	57,089	...	57,089	2,728	54,361	38,000	4 „		2,276
Total	4,87,935	...	4,87,935	65,937	4,21,998				19,320
Bengal.									
Burdwan District Board	43,586	...	43,586	2,749	40,837	50,000	4 „		1,716
Darjeeling Road Committee	10,510	...	10,510	6,961	3,549	1,00,000	4 „		352
Jessore District Board	35,426	...	35,426	2,375	32,051	55,000	4 „		1,383
Rungpur „	22,379	...	22,379	4,634	17,745	75,000	4 „		849
Murshidabad „	31,786	...	31,786	2,703	29,083	54,000	4 „		1,245
24-Pergunnas „	16,02,604	...	16,02,604	22,596	15,80,008	16,33,091	4 „		1,13,381
Dinajpur „	80,384	...	80,384	6,204	74,180	1,28,000	4 „		3,154
Total	18,26,675	...	18,26,675	49,222	17,77,453				1,22,080
Carried over	26,07,380	38,000	26,45,880	1,34,450	25,11,430				1,57,114

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAID during the Year ended 31st March 1920, and the amount of such LOANS at the commencement and close of the Year—*contd.*

LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—*contd.*	Amount, 1st April 1919.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
Brought forward	Rs. 26,07,880	Rs. 38,000	Rs. 26,45,880	Rs. 1,34,450	Rs. 25,11,430	Rs.		Rs. 1,57,114
UNITED PROVINCES OF AGRA AND OUDH.								
Farukhabad	26,342	...	26,342	4,864	21,478	44,000	4 per cent.	1,054
Mirzapur	28,934	...	28,934	6,004	22,930	58,000	4 „	1,090
Shahjahanpur District Board	1,51,599	...	1,51,599	16,091	1,35,508	2,20,000	4 „	6,062
Bisauli Town Area (Budaun)	600	...	600	99	501	1,000	4 „	23
Basti Town Area	10,000	...	10,000	388	9,612	10,000	6 „	594
TOTAL	2,17,475	...	2,17,475	27,446	1,90,029			8,823
BIHAR AND ORISSA.								
Singhbhum	...	50,000	50,000	50,000	...	50,000	6 „	Remission of interest sanctioned by Government.
Gaya Lodging House Fund	83,851	...	83,851	3,997	79,854	1,00,000	4 „	3,315
Mozufferpore	2,18,067	...	2,18,067	15,927	2,02,140	2,35,000	4 „	8,565
Ranchi	42,797	...	42,797	1,963	40,834	50,000	4 „	1,692
Champaran	12,506	...	12,506	4,004	8,502	50,000	4 „	461
Jharia Mines Board Fund	25,870	...	25,870	3,896	21,974	40,000	4 „	996
Jharia Water Board	8,00,000	5,00,000	13,00,000	...	13,00,000	29,37,000	4 „	32,000
Deoghar	5,284	...	5,284	673	4,611	12,000	4 „	205
Manbhoom District Board	78,582	...	78,582	9,179	69,403	1,00,000	4 „	3,052
TOTAL	12,66,957	5,50,000	18,16,957	89,639	17,27,318			50,286
ASSAM.								
North Sylhet Local Board	9,380	...	9,380	333	9,047	10,000	5 „	469
Silchar Local Board	(a) 20,926	...	20,926	2,192	18,734	25,000	5 „	1,046
Mangaldai Local Board	18,760	...	18,760	667	18,093	20,000	5 „	938
TOTAL	49,066	...	49,066	3,192	45,874			2,453
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES Rs.	41,41,378	5,88,000	47,29,378	2,54,727	44,74,651			2,18,676
LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES.								
MADRAS.								
Salvation Army Property Company	10,000	...	10,000	...	10,000	10,000	4 „	201
Uralan of Tirukaliyur Devaswam	9,618	...	9,618	705	8,913	12,000	3½ „	337
Zamindar of Punganuru	1,32,849	151	1,33,000	18,000	1,15,000	1,33,000	4 & 5 „	5,957
TOTAL	1,52,467	151	1,52,618	18,705	1,33,913			6,495

BOMBAY.								
Landholders, etc.								
Sultan Muhammad Tahir Khan	10,000	...	10,000	...	10,000	10,000	*Nil.*	...
Maleks of Thasra	(a) 3,948	10,000	13,948	...	13,948	15,000	6½ per cent.	...
Sultan Sir Ahmad Fadthli	1,400	...	1,400	900	500	3,000	*Nil.*	...
P. V. Bhiladvala, a Forest Contractor	2,499	...	2,499	2,499	...	20,000	6½ per cent.	156
Sardar Bhivrao Madhavarao Potnis	31,635	...	31,635	615	31,020	50,000	6 „	1,897
Mir Mehrab Khan (Hyderabad)	...	4,000	4,000	160	3,840	4,000	*Nil.*	...
Abdalli Sultan	20,000	..	20,000	...	20,000	20,000	*Nil.*	...
TOTAL	69,482	14,000	83,482	4,174	79,308			2,053
INDIAN STATES.								
KATHIAWAR AGENCY.								
Jurisdictional States :—								
1. *Jhalawad Prant.*								
Chuda	12,825	...	12,825	12,825	...			744
Thakur Mia Hamir Khan and others of Mera-Venod	568	...	568	227	341			23
Bhoika—								
Jamsingji Vanabhai	901	...	901	...	901			...
Chandra Singhji Bapubha	2,421	...	2,421	...	2,421			...
Gajsinghji Atabhai	1,779	...	1,779	...	1,779			...
Mulubhai Rai Singhji	633	...	633	...	633			...
Rajmalji Jeshibhai	683	...	683	...	683			...
Other States	2,735	...	2,735	27	2,708			8
Total Jhalawad Prant	22,545	...	22,545	13,079	9,466			775
2. *Halar Prant.*								
Kotda Sangani	1,00,024	...	1,00,024	22,591	77,433			5,611
Pal	3,718	...	3,718	851	2,867			149
Gadhka	17,195	...	17,195	6,479	10,716			1,521
Azam Ratansinhji of Lodhika	6,557	8,943	15,500	4,992	10,508			8
Dansinhji do.	5,704	19,915	25,619	2,000	23,619			47
Carried over	1,58,198	28,858	1,62,056	36,913	1,25,143			7,336
	22,545	...	22,545	13,079	9,466			775

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1920, and the amount of such LOANS at the commencement and close of the Year—*contd.*

LOANS TO INDIAN STATES, LANDHOLDERS, ETC.—*contd.*	Amount, 1st April 1919.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
BOMBAY—*contd.*	₹	₹	₹	₹	₹	₹		₹
Kathiawar Agency—Jurisdictional States—*contd.*								
Brought forward	22,545	...	22,545	13,079	9,466			775
	1,33,198	28,858	1,62,056	36,913	1,25,143			7,336
2. Halar Prant—contd.								
Vadali—								
Jadeja Jiyaji Pathaji	952	792	1,744	645	1,099			65
Khachar Surag Sadul of Chotila	17,145	9,505	26,650	130	26,520			993
Khachar Amra Sanga of Sanosra	4,889	...	4,889	...	4,889			...
Khachar Bhan Sanga of Sanosra	4,304	...	4,304	...	4,304			86
Khachar Jewa Mesur of Anandpur	18,148	...	18,148	2,187	15,961			813
Khachar Desa Bhoj of Anandpur	(*a*) 28,162	10,921	39,083	...	39,083			...
The Kherana Mulgirasias	(*a*) 278	...	278	...	278			...
The Dakwadla Mulgirasias	38	...	38	35	3			5
The Khantdi Mulgirasis	443	...	443	151	292			48
The Fulizar Mulgirasias	761	...	761	37	724			63
Jadeja Jiwa Mesur of Anandpur	1,586	8,378	9,964	...	9,964			...
Bhadwa Taluka	4,385	6,735	11,120	3,084	8,036			36
Other States	1,961	16,860	18,821	4,247	14,574			2
TOTAL HALAR PRANT	2,16,250	82,049	2,98,299	47,429	2,50,870			9,447
3. Sorath Prant.								
Jetpur—								
Vala Unad Godad	1,393	...	1,393	1,393	...			278
Do. Ala Bhima	257	...	257	257	...			145
Vala Vajsur Valera	11,003	...	11,003	3,474	7,529			526
Dedan—								
Kotila Unad Bhan	10,090	...	10,090	1,520	8,570			690
Do. Surag Bhim	6,653	...	6,653	776	5,877			225
Do. Naja Raning	19,623	...	19,623	...	19,623			...
Do. Jaitmal Champraj	15,757	...	15,757	576	15,181			261
Vala Ram and Vira Mulu of Khari Bagasra	...	...	...	...	...			57
Valas Unadane Laxman Godad of Jetpur	...	6,500	6,500	...	6,500			...
TOTAL SORATH PRANT	64,776	6,500	71,276	7,996	63,280			2,182

4. Gohelwad Prant.								
Vala State	1,04,020	...	1,04,020	15,838	88,182			4,162
Kotda Pitha—								
Vala Mansia Chomla	1,363	...	1,363	877	486			123
Do. Desa and Ram Bhim	3,288	...	3,288	1,097	2,191			303
Do. Bhaya Hathia	7,278	...	7,278	1,342	5,936			408
Other States	504	...	504	226	278			45
Bhadli—								
Khachar Lakha Kala	1,070	...	1,070	314	756			99
Do. Dada Kala	2,036	...	2,036	211	1,825			174
Do. Ebhal Ram	853	...	853	448	405			97
Do. Ram Bhim	1,362	...	1,362	...	1,362			22
Other States	478	...	478	91	387			38
Itaria—								
Oghad and Surag Chomla Rawat and Mana Elehal	8,208	...	8,208	249	7,959			676
Vankia—								
Vala Taluka	30,000	92,214	1,22,214	...	1,22,214			...
Other States	2,578	4,061	6,639	2,874	3,765			70
Kariana—								
Khachar Luna Devait	5,889	4,509	10,398	1,147	9,251			375
Do. Kala Raja	1,654	1,902	3,556	519	3,037			100
Do. Bhoka Raja	1,449	1,289	2,738	836	1,902			91
Do. Bhura Bhoj	1,662	1,917	3,579	603	2,976			94
Do. Jiwa Mulu	5,139	...	5,139	256	4,883			408
Do. Kala Mulu	4,908	...	4,908	...	4,908			157
Do. Surag and Moti Kanthad	5,282	...	5,282	224	5,058			480
Vala Taluka	31,857	...	31,857	...	31,857			...
Other States	97	201	298	...	298			1
Total Gohelwad Prant	2,20,975	1,06,093	3,27,068	27,152	2,99,916			7,923
Total Jurisdictional States	5,24,546	1,94,642	7,19,188	95,656	6,23,532	(b)	4, 5 & 6¼ per cent.	20,327
Kathiawar Agency—Non-jurisdictional States	8,77,450	4,85,845	13,63,295	94,943	12,68,352	(b)	4 & 5 per cent.	17,152
TOTAL KATHIAWAR AGENCY—Carried over	14,01,996	6,80,487	20,82,483	1,90,599	18,91,884			37,479

(a) Differs from last year's closing balance for corrections since made.

(b) The amounts sanctioned are mostly made up of lump amounts kept at the disposal of the Agent to the Governor-General in Kathiawar for making advances according to requirements.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1920, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO INDIAN STATES, LANDHOLDERS, ETC.—*contd.*	Amount, 1st April 1919.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
BOMBAY—*contd.*								
TOTAL KATHIAWAR AGENCY—Brought forward	14,01,996	6,80,487	20,82,483	1,90,599	18,91,884			37,479
Mahi Kantha Agency.								
Jurisdictional States :—								
Ambliara	2,597	...	2,597	...	2,597	17,915	4 per cent.	... 49
Dabha	1,006	...	1,006	883	123	9,150	4 „	
Ghoasar	...	11,000	11,000	4,500	6,500	11,000	6¼ „	... 99
Idar	2,46,980	...	2,46,980	1,809	2,45,171	11,08,910	4 „	
Katosan	10,389	8,000	18,389	...	18,389	29,519	4&6¼ „	...
Khadal Taluka	...	9,000	9,000	1,500	7,500	9,000	6¼ „	...
Malpur	3,630	12,000	15,630	600	15,030	24,256	4&6¼ „	... 90
Punandra	935	2,000	2,935	910	2,025	8,800	4&6¼ „	
Ramas	...	2,100	2,100	...	2,100	2,100	6¼ „	...
Ranasan	2,053	...	2,053	1,000	1,053	8,624	4 „	... 426
Rupal	7,990	...	7,990	1,074	6,916	12,327	4&6¼ „	
Sathamba	2,270	...	2,270	1,500	770	13,605	4 „	... 152
Vedagaum	1,472	5,000	6,472	1,448	5,024	11,650	4&6¼ „	
Vasna	2,359	2,600	4,959	...	4,959	18,613	4&6¼ „	...
Non-Jurisdictional States	...	1,400	1,400	...	1,400	...	6 „	...
TOTAL MAHI KANTHA AGENCY	2,81,681	53,100	3,34,781	15,224	3,19,557			816
Rewa Kantha Agency.								
Jurisdictional States :—								576
Sunth	...	...	...	...	...	1,50,000	4 „	
Non-Jurisdictional States and Estates	8,169	19,843	28,012	13,936	14,076	33,030	4 & 5 „	1,153
TOTAL REWA KANTHA AGENCY	8,169	19,843	28,012	13,936	14,076			1,729
Palanpur Agency.								
Jurisdictional States :—								
Wa ghela Godadsinghji of Thara	631	...	631	631	...	20,917	4 „	... 88
Khanji of Deodar	1,249	...	1,249	1,249	...	4,000	4 & 5 „	3,596
Tharad	76,190	...	76,190	9,840	66,350	1,91,392	4 „	31,418
Palanpur	3,73,227	...	3,73,227	48,582	3,24,645	15,29,897	4 „	14,018
Radhanpur	4,79,052	..	4,79,052	31,368	4,47,684	7,25,359	4 „	
Warahi	16,730	...	16,730	...	16,730	28,111	4 „	... 796
Wao	7,823	...	7,823	5,204	2,619	58,762	4 „	
Waghela Juvansinghji of Thara	758	...	758	400	358	2,000	4 „	... 108
Rai Genkuvarbai (widow of Bhupatsinghji) of Thara	760	...	760	760	...	2,053	4 „	

Dhima Talukdars	1,188	...	1,188	...	1,188	2,000	4 „	...
Talukdar Samatsingji of Deodar	2,778	1,000	3,778	...	3,778	3,000	4 & 6½ „	...
Other States	2,386	6,100	8,486	...	8,486	8,100	4,5 & 3¾ „	...
Non-Jurisdictional States	(a) 1,12,131	34,802	1,46,933	8,030	1,38,903	2,50,895	4 & 5 „	729
TOTAL PALANPUR AGENCY	10,74,903	41,902	11,16,805	1,06,064	10,10,741			50,753
Bijapur Agency.								
Jurisdictional States :—								
Jath	30,000	1,10,000	1,40,000	21,648	1,18,352	1,60,000	6¼ „	540
Surat Agency.								
Jurisdictional States :—								
Sachin	48,125	...	48,125	48,125	...	2,29,750	4½ „	644
TOTAL INDIAN STATES, ETC.	28,44,874	9,05,332	37,50,206	3,95,596	33,54,610			91,961
TOTAL LANDHOLDERS (see p. 343)	69,482	14,000	83,482	4,174	79,308			2,053
TOTAL BOMBAY	29,14,356	9,19,332	38,33,688	3,99,770	34,33,918			94,014
BENGAL.								
Kurmi Wards Estates	28,603	...	28,603	2,648	25,955	45,829	4 „	1,144
Maharaja Sir Prodyot Kumar Tagore	(a) 29,90,790	...	29,90,790	2,35,790	27,55,000	60,00,000	4 & 6 „	1,39,808
Nawab of Dacca	9,00,000	...	9,00,000	11,000	8,89,000	16,25,000	3 & 3½ per cent.	26,850
TOTAL	39,19,393	...	39,19,393	2,49,438	36,69,955			1,67,802
UNITED PROVINCES OF AGRA AND OUDH.								
Sardhana Estate (Meerut)	1,81,385	...	1,81,385	23,980	1,57,405	(b) 10,00,000	1 to 6 „	4,320
Ajodhya „ (Fyzabad)	24,49,492	...	24,49,492	52,607	23,96,885	25,00,000	4 „	97,393
Konga „ (Mirzapur)	1,687	...	1,687	325	1,362	4,500	4½ „	76
Babus of Narhi (Ballia)	91,002	20,500	1,11,502	1,664	1,09,838	1,37,945	3½ „	1,606
Murarmau Estate (Rae Bareli)	8,90,790	...	8,90,790	73,527	8,17,263	12,00,000	4 „	33,973
Srimati Ramabai and Srimant Vishwa Nath Rao (Bareilly)	17,195	...	17,195	5,656	11,539	43,000	4½ „	711
Shrimant Sada Sheo Rae (Bareilly)	19,608	...	19,608	5,546	14,062	45,000	4½ „	821
Maharaja Kesho Prasad Singh Bahadur of Dumraon	5,00,000	...	5,00,000	...	5,00,000	5,00,000	6 „	23,877
Lalkurti Estate (Meerut)	25,443	...	25,443	25,443	...	3,98,931	6 „	2,272
TOTAL	41,76,602	20,500	41,97,102	1,88,748	40,08,354			1,65,049

(a) Differs from last year's closing balance for corrections since made.
(b) A part of the loan does not bear any interest.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1920, and the amount of such LOANS at the commencement and close of the Year—*continued*.

	Amount, 1st April 1919.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
LOANS TO INDIAN STATES, LANDHOLDERS, ETC.—concld.								
PUNJAB.								
Siraj Uddin Haider of Furrukhnagar	19,154	...	19,154	1,849	17,305	40,000	4 per cent.	1,189
Court of Wards for S. Balwant Singh of Atari	1,36,749	...	1,36,749	5,317	1,31,432	1,37,000	6 „	8,103
TOTAL	1,55,903	...	1,55,903	7,166	1,48,737			9,292
BURMA.								
Loans to Landholders and other Notabilities	11,426	15,280	26,706	11,810	14,896	28,955	*Nil.*	284
Loans to Native Chiefs	13,728	...	13,728	1,711	12,017	33,000	5 and 6¼ per cent.	441
TOTAL	25,154	15,280	40,434	13,521	26,913			725
BIHAR AND ORISSA.								
Chief of Seraikola (Singh bhum)	...	50,000	50,000	10,013	39,987	50,000	6 „	2,161
Nawada State	1,73,971	...	1,73,971	33,982	1,39,989	3,00,000	3½ „	6,018
Guardian of Zainab Begum	1,703	...	1,703	...	1,703	2,000	*Nil*	...
TOTAL	1,75,674	50,000	2,25,674	43,995	1,81,679			8,179
CENTRAL PROVINCES AND BERAR.								
Loans to the Bishop of Nagpur	38,278	...	38,278	115	38,163	38,692	4 per cent.	1,270
Loans to Changbhakar State	3,000	...	3,000	...	3,000	3,000	6 „	...
TOTAL	41,278	...	41,278	115	41,163			1,270
ASSAM.								
Loans to Manipur State	3,64,801	...	3,64,801	31,172	3,33,629	4,50,000	4 & 5 „	3,842
TOTAL LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES	1,19,25,628	10,05,263	1,29,30,891	9,52,630	1,19,78,261			4,56,668

ADVANCES UNDER SPECIAL LAWS.								
Bombay.								
Kaira and Panch Mahals Thakors	70,737	33,250	1,03,987	25,764	78,223	4,08,098	4, 5 & 6¼ per cent.	124
Ahmedabad Talukdars	4,12,479	37,976	4,50,455	13,901	4,36,554	11,28,855	4, 5 & 6¼ „	2,290
Broach Thakors	28,009	11,953	39,962	2,171	37,791	70,538	6¼ „	...
Total	5,11,225	83,179	5,94,404	41,836	5,52,568			2,414
Bengal.								
Drainage and Embankment Advances	3,56,994	94,017	4,51,011	26,687	4,24,324			4,944
United Provinces of Agra and Oudh.								
Bundelkhand Encumbered Estates Act	8,99,665	7,659	9,07,324	71,577	8,35,747			43,913
Bihar and Orissa.								
Drainage and Embankment Advances	1,16,996	5,117	1,22,113	16,192	1,05,921			1,189
Advances under the Public Demand Recovery Act of 1895	7,528	...	7,528	2,295	5,233			956
Total	1,24,524	5,117	1,29,641	18,487	1,11,154			2,145
TOTAL ADVANCES UNDER SPECIAL LAWS	18,92,408	1,89,972	20,82,380	1,58,587	19,23,793			53,416
ADVANCES TO CULTIVATORS.								
Madras.								
Advances for improvement of land	27,95,548	6,48,774	34,44,322	3,65,356	30,78,966			1,50,654
Advances for relief of Agriculturists and other purposes	25,49,539	9,34,122	34,83,661	4,81,584	30,02,077			1,48,718
Loans to Co-operative Credit Societies	2,905	...	2,905	2,270	635			186
Total	53,47,992	15,82,896	69,30,888	8,49,210	60,81,678			2,99,558
Bombay.								
Advances for improvement of land	1,18,85,612	1,42,55,793	2,61,41,405	61,29,157	2,00,12,248			7,53,201
Advances for relief of Agriculturists and other purposes								
Loans to Co-operative Credit Societies	2,23,448	83,078	3,06,526	24,439	2,82,087			10,146
Total	1,21,09,060	1,43,38,871	2,64,47,931	61,53,596	2,02,94,335			7,63,347
Carried over	1,74,57,052	1,59,21,767	3,33,78,819	70,02,806	2,63,76,013			10,62,905

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1920, and the amount of such LOANS at the commencement and close of the Year—*continued*.

	Amount, 1st April 1919.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
ADVANCES TO CULTIVATORS—*contd.*								
	£	£	£	£	£			£
Brought forward	1,74,57,052	1,59,21,767	3,33,78,819	70,02,806	2,63,76,013			10,62,905
BENGAL.								
Advances for improvement of land	1,70,418	49,272	2,19,690	61,176	1,58,514			12,583
Advances for relief of Agriculturists and other purposes	13,18,469	25,82,724	39,01,193	9,06,576	29,94,617			86,757
Loans to Co-operative Credit Societies	27,052	131	27,183	10,550	16,633			809
TOTAL	15,15,939	26,32,127	41,48,066	9,78,302	31,69,764			1,00,149
UNITED PROVINCES OF AGRA AND OUDH.								
Advances for improvement of land	75,98,582	19,43,115	95,41,697	16,53,053	78,88,644			4,76,943
Advances for relief of Agriculturists and other purposes	1,59,15,982	68,67,391	2,27,83,373	1,23,15,488	1,04,67,885			8,69,041
Loans to Co-operative Credit Societies	7,037	17,344	24,381	20,206	4,175			504
TOTAL	2,35,21,601	88,27,850	3,23,49,451	1,39,88,747	1,83,60,704			13,46,488
PUNJAB.								
Advances for improvement of land	11,87,495	2,24,970	14,12,465	2,30,183	11,82,282			73,095
Advances for relief of Agriculturists and other purposes	6,51,778	6,87,950	13,39,728	5,31,909	8,07,819			22,489
Loans to Co-operative Credit Societies	94,529	5,100	99,629	81,224	18,405			2,532
TOTAL	19,33,802	9,18,020	28,51,822	8,43,316	20,08,506			98,116
BURMA.								
Advances for improvement of land	38,891	4,466	43,357	8,521	34,836			1,464
Advances for relief of Agriculturists and other purposes	32,60,898	17,17,962	49,78,860	14,03,522	35,75,338			2,03,840
Loans to Co-operative Credit Societies	550	...	550	150	400			6
Advances to Damin Fishermen	8,973	1,810	10,783	5,440	5,343			609
TOTAL	33,09,312	17,24,238	50,33,550	14,17,633	36,15,917			2,05,919
BIHAR AND ORISSA.								
Advances for improvement of land	2,46,219	2,08,427	4,54,646	78,961	3,75,685			11,865
Advances for relief of Agriculturists and other purposes	5,05,184	36,14,068	41,19,252	10,40,732	30,78,520			86,510
Loans to Co-operative Credit Societies	3,036	200	3,236	953	2,283			137
TOTAL	7,54,439	38,22,695	45,77,134	11,20,646	34,56,488			98,512
CENTRAL PROVINCES AND BERAR.								
Advances for improvement of land	16,05,810	7,16,501	23,22,311	3,43,247	19,79,064			1,66,819
Advances for relief of Agriculturists and other purposes	12,62,366	44,92,598	57,54,964	20,22,197	37,32,767			
TOTAL	28,68,176	52,09,099	80,77,275	23,65,444	57,11,831			1,66,819
ASSAM.								
Advances for improvement of land	(*a*) 871	...	871	375	496			1,10,210
Advances for relief of Agriculturists and other purposes	26,36,380	23,733	26,60,113	9,08,825	17,51,288			
Loans to Co-operative Credit Societies	15,500	163	15,663	7,051	8,612			
TOTAL	26,52,751	23,896	26,76,647	9,16,251	17,60,396			1,10,210
TOTAL ADVANCES TO CULTIVATORS	5,40,13,072	3,90,79,692	9,30,92,764	2,86,33,145	6,44,59,619			31,89,118

MISCELLANEOUS LOANS AND ADVANCES.

MADRAS.								
Purchase of Canoes	237	...	337	311	26	...	...	...
Purchase of an oil engine, etc.	600	...	600	...	600	1,200	6¼ per cent.	...
Advances to Amindivi Islanders	...	3,806	3,806	...	3,806	...	...	...
TOTAL	937	3,806	4,743	311	4,432			...
BOMBAY.								
Loans to Rabaries (cattle Graziers)	21,124	42,007	63,131	25,344	37,787	...	6¼ per cent.	1,962
Loans to Weavers in the Bijapur District	32,488	24,590	57,078	6,122	50,956	...	6¼ „ „	28
„ „ „ Kaira „	...	220	220	162	58	...	*Nil.*	...
„ „ „ Ahmedabad „	...	18,505	18,505	1,200	17,305	...	*Nil.*	...
Advances for cheap grain shops	2,47,775	5,66,625	8,14,400	6,02,316	2,12,084	...	*Nil.*	...
Advance to Mr. L. V. Tickekar of Sholapur	...	5,000	5,000	...	5,000	5,000	6 per cent.	...
Advance to Bombay Catholic House Building Society	...	1,50,000	1,50,000	...	1,50,000	6,00,000	4½ „	...
TOTAL	3,01,387	8,06,947	11,08,334	6,35,144	4,73,190			1,990
BENGAL.								
Advances to *ex*-students of the Weaving Institutions	2,708	1,187	3,895	1,425	2,470			72
Loan to Messrs. Carew and Co.	...	3,00,000	3,00,000	92,406	2,07,594	3,00,000	6 „	9,879
Loan to Co-operative Mill Societies Union Limited	...	14,000	14,000	...	14,000	14,000		...
TOTAL	2,708	3,15,187	3,17,895	93,831	2,24,064			9,951
UNITED PROVINCES OF AGRA AND OUDH.								
American Presbyterian Mission at Etah	300	...	300	164	136	300	5 „ „	9
Dairy at Allahabad	25,000	...	25,000	...	25,000	25,000	6 „ „	3,016
Proprietors of the Babhnauli concern for establishment of Central Sugar Factory (Gorakhpur)	5,60,000	...	5,60,000	35,017	5,24,983	7,00,000	5 „ „	27,986
Salvation Army, Simla	31,000	...	31,000	...	31,000	31,000	*Nil.*	...
Glass Works, Bijhoi (Moradabad)	20,000	...	20,000	...	20,000	20,000	6 per cent.	...
Ramnagar Cutch Factory, Naini Tal	30,000	...	30,000	30,000	...	30,000	6 „ „	...
Coronation Flour Mills, Allahabad	...	20,000	20,000	...	20,000	20,000	6 „ „	...
TOTAL	6,66,300	20,000	6,86,300	65,181	6,21,119			31,011
PUNJAB.								
Advances for replacement of Brood mares in the Jhelum Colony	1,03,837	42,815	1,46,652	68,228	78,424			2,933
Advances for replacement of Camels in the Chenab Colony	22,600	2,100	24,700	15,875	8,825			264
Advances to poorer inhabitants of Dera Ghazi Khan	76	10	86	86	..			...
Loans to the Salvation Army for weaving School	...	6,000	6,000	18	5,982			...
TOTAL	1,26,513	50,925	1,77,438	84,207	93,231			3,197
Carried over	10,97,845	11,96,865	22,94,710	8,78,674	14,16,036			46,149

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1920, and the amount of such LOANS at the commencement and close of the Year—*concluded.*

		Amount, 1st April 1919.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
MISCELLANEOUS LOANS AND ADVANCES—*contd.*		₹	₹	₹	₹	₹	₹		₹
Brought forward	.	10,97,845	11,96,865	22,94,710	8,78,674	14,16,036			46,149
BURMA.									
Miscellaneous Loans and Advances	.	67,571	7,854	75,425	25,003	50,422			3,748
Advances to Artisans Societies	.	48,000	...	48,000	7,841	40,159			...
Advances to Weavers	.	400	900	1,300	320	980			...
TOTAL	.	1,15,971	8,754	1,24,725	33,164	91,561			3,748
BIHAR AND ORISSA.									
Advances for purchase of cloth	.	...	19,77,649	19,77,649	18,26,479	1,51,170			...
CENTRAL PROVINCES AND BERAR.									
Advances to weavers	.	10,368	2	10,370	10,012	358			...
TOTAL MISCELLANEOUS LOANS AND ADVANCES		12,24,184	31,83,270	44,07,454	27,48,329	16,59,125			49,897
GRAND TOTAL	. ₹	10,25,59,017	4,70,03,180	14,95,62,197	3,48,99,122	11,46,63,075			51,33,013
Grand Total converted into £ at ₹15=£1	. £	6,837,268	3,133,545	9,970,813	2,326,608	7,644,205			342,201
Distribution of the Grand Total—									
Madras	.	85,94,919	20,66,853	1,06,61,772	11,01,375	95,60,397			(*a*) 4,44,680
Bombay	.	2,04,52,383	1,77,30,312	3,81,82,695	75,18,349	3,06,64,346			9,96,480
Bengal	.	1,22,67,618	31,73,331	1,54,40,949	16,96,089	1,37,44,860			5,94,997
United Provinces of Agra and Oudh	.	4,00,77,776	90,26,009	4,91,03,785	1,51,51,361	3,39,52,424			20,41,200
Punjab	.	50,12,395	14,00,945	64,13,340	12,42,506	51,70,834			2,28,145
Burma	.	42,26,884	19,10,272	61,37,156	15,43,241	45,93,915			2,41,018
Bihar and Orissa	.	29,63,594	64,45,461	94,09,055	31,66,049	62,43,006			1,84,986
Central Provinces and Berar	.	57,21,337	52,09,101	1,09,30,438	25,22,001	84,08,437			2,77,096
Assam	.	32,42,111	40,896	32,83,007	9,58,151	23,24,856			1,24,411

(*a*) Exclusive of ₹39,665, interest on Loans to Local Boards for Railway Construction (*vide* Account No. 91, page 353).

No. 91.—ACCOUNT of LOANS to LOCAL BOARDS for RAILWAY CONSTRUCTION during the Year ended 31st March 1920, and the amount of such LOANS at the commencement and close of the Year.

		Amount, 1st April 1919.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1920.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
		ℝ	ℝ	ℝ	ℝ	ℝ	ℝ		ℝ
MADRAS.									
Imperial.									
Tanjore District Board Railway		7,93,897	...	7,93,897	39,648	7,54,249	12,34,720	4 per cent.	31,359
Converted into £ at R15=£1	£	52,926	...	52,926	2,643	50,283			2,091
Provincial.									
Kristna		10,15,342	...	10,15,342	95,783	9,19,559	18,52,636	4 ,,	39,665
Converted into £ at R15=£1	£	67,690	...	67,690	6,386	61,304			2,644
	ℝ	18,09,239	...	18,09,239	1,35,431	16,73,808			71,024
Total converted into £ at R15=£1	£	120,616	...	120,616	9,029	111,587			4,735

No. 92.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted at

	UNADJUSTED BALANCES. 1st April 1919. Debits.	Credits.	No. of Item.
His Majesty's Imperial Government.	£	£	
Expenditure in India in connection with Expeditionary Forces and other War Services	...	15,941,782	1
Expenditure in India in connection with Admiralty Transports	...	557,626	2
Expenditure in India in connection with Indian Force in North China	...	4,317	3
Additional Troops lent for service at Hong Kong in 1912	...	2,056	4
Hire of Transports on behalf of the Commonwealth of Australia	4,471	...	5
Australian and New Zealand Personnel	10,220	...	6
Supplies for the Ministry of Munitions	44,584	...	7
Moiety of expenditure in India in connection with Lighting and Buoying the Persian Gulf	10,700	...	8
Moiety of expenditure in India in connection with Surveying the Persian Gulf	...	130	9
Ditto ditto Persian Gulf Raido Offices	...	280	10
Ditto ditto Troops lent for service in Persia	3	...	11
Ditto ditto South Persian Military Police	7,893	...	12
Ditto ditto Defence Works at Aden	...	162	13
Postal and Money Order Transactions	...	269,898	14
Emigration of Coolies, African Protectorates and Supplies to H. M's. Ships on the East India Station	96,324	...	15
Pensions paid in India to Out-pensioners of Chelsea and Naval and Greenwich Hospitals	25,650	...	16
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore	815	...	17
Enlistment of Natives of India for service in the Colonies	1,146	...	18
Indian Native Regiments lent for service in the Colonies	5,186	...	19
Little Basses Light Vessel Dues	...	3,176	20
Balances on Shipping Master's Accounts	2,278	...	21
Teak shipped from India	...	...	22
Australian Wool supplied to the Cawnpore Woollen Mills	103,500	...	23
Allotments paid in England by the War Office on behalf of British soldiers (including Territorials) on the Indian Establishment	...	12,707	24
Miscellaneous	8,71,789	...	25
Australian Horses and Mules from China	...	...	26
Remittances to India granted to Crown Colonies	...	...	27
Funds supplied to His Majesty's Minister at Tehran	...	...	28
Motor ambulances and aircraft, tanks and machine guns presented by Indian Princes and others	13,394	...	29
Advances from Naval Funds to Marine Transport Officer, Suez	...	...	30
Expenditure on account of lascars ex-Enemy Vessels	26,291	...	31
Turkish Lighthouses in the Red Sea	2,663	...	32
Remittances to Command Paymaster, Straits Settlements	1,079	...	33
Wheat shipped from Australia	...	...	34
Total carried over	(a)1,227,936	(a) 16,792,134	

(a) Differs from last year's

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1920 the commencement and close of that Year.

No. of Item.	1919-20.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31ST MARCH 1920.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
1	125,437,927	45,067,590	9,805	62,737,083	1,701,277	...
2	1,887,294	1,796,589	...	142,126	...	609,047
3	17,970	9,318	431	...	4,766	...
4	19,303	19,005	4,297	...	2,539	...
5	28,508	798	18,910	...	51,091	...
6	120,042	...	...	160,536	...	30,274
7	387	2,768	...	48,968	...	6,765
8	21,293	...	...	1,312	30,681	...
9	...	...	...	...	...	130
10	6,208	4,652	...	326	950	...
11	...	...	...	4	...	1
12	926,556	...	...	855,295	79,154	...
13	...	...	...	...	...	162
14	4,783,229	5,593,749	281,327	...	...	799,091
15	1,034,021	2,430	...	1,002,137	125,778	...
16	75,436	2,431	...	37,974	60,681	...
17	19,067	134	...	6,773	12,975	...
18	3,136	4	...	2,259	2,019	...
19	1,042	56	...	3,826	2,346	...
20	109	6,894	6,629	...	...	3,332
21	5,529	8,947	2,674	...	1,534	...
22	...	...	...	76,196	...	76,196
23	...	114,561	11,061	...	...	...
24	27,078	7,797	28,098	...	34,672	...
25	1,129,803	557,170	346,200	484,975	1,305,647	...
26	...	163,357	163,357	...	...	...
27	9,550	...	...	9,550	...	...
28	...	...	...	1,395,417	...	1,395,417
29	...	50,061	50,000	...	13,333	...
30	...	22,352	22,352	...	...	...
31	...	...	...	...	26,291	...
32	4,804	...	...	6,196	1,271	...
33	...	...	...	1,080	...	1
34	312,500	2,897,249	2,584,749	...	...	...
	135,870,792	56,327,912	3,529,890	66,972,033	3,457,005	2,920,416

closing balance for corrections since made.

No. 92—ABSTRACT STATEMENT showing, in respect of MISCELLANOUS ACCOUNT and the BALANCES unadjusted at

	UNADJUSTED BALANCES. 1st APRIL 1919. Debits.	Credits.	No. of Item.
	£	£	
Brought forward	(b) 1,227,986	(b) 16,792,134	
His Majesty's Indian Government in London.			
Expenditure in England for Hire of Transports, Canal Dues, etc.	...	...	35
Ditto on account of purchase of mules for war purposes	...	...	36
Ditto on account of stores shipped to India under War and Ordnance Factory Indents, etc.	...	756,772	37
Expenditure in England on account of Stores supplied in connection with Munitions	18,351	...	38
Family and Miscellaneous Remittances (including allotments of Pay, etc., of officers and men with Expeditionary Forces)	...	64,324	39
Remittances by Administrators-General	...	8,037	40
Bengal and North-Western Railway Company. Advances for purchase of stores, etc.	...	...	41
Bombay, Baroda and Central India Railway Company. ditto ditto	...	...	42
East Indian Railway Company, Advances for purchase of stores, etc.	...	...	43
Great Indian Peninsula Railway Company. ditto ditto	...	...	44
South Indian Railway Company. ditto ditto	...	...	45
Rohilkund and Kumaon Railway Company. Interest on 4 per cent. Debenture Stock allocated to State Works	...	...	46
Currency transfers against gold in England	140	...	47
Stores chargeable to Provincial and Local Funds and to Indian States	...	37	48
Nickel, etc., supplied for coinage purposes	...	...	49
National Health Insurance in respect of soldiers in India	5,809	...	50
Mission to the Court of Persia: Telegraphic Transfers	...	10,000	51
Pay and Pensions chargeable to Provincial and Local Funds, etc.	387	...	52
Subscriptions to the General Provident Fund	...	7	53
Opium transactions	...	...	54
Surplus Revenue of occupied Territory in Mesopotamia	355,569	...	55
Employment of enemy ships under control of R. I. M.	...	215,966	56
Expenditure in connection with the Transport "Golconda"	...	...	57
Expenditure in connection with "Loyalty"	10,669	...	58
Transactions in connection with Relief Funds	...	93	59
Liquidation of Hostile Firms in India	...	454,188	60
Exchange of Indian Currency Notes	72	...	61
Miscellaneous	2,725	...	62
Funds for East Africa	353,507	...	63
Currency notes for East Africa	...	382,500	64
Gold shipped to India from Australia and New Zealand	...	...	65
Purchase of Java Quinine	...	...	66
Purchase of Java molasses	...	...	67
Advances to the Treasury Chest Officer, Colombo	2,500	...	68
Purchase of Tea in Ceylon	...	7,917	69
Purchase of Silver	6,593,321	...	70
Purchase of Gold	...	...	71
Egyptian Currency coined at the Bombay and Calcutta Mints	20,598	...	72
Payment to Imperial Bank of Persia against Kran Credits	...	...	73
Treasury notes shipped to Bombay	...	...	74
Remittances to India on account of Interned Enemy Aliens	...	501	75
Egyptian currency taken into India and Mesopotamia by Troops	5,736	...	76
Bronze coinage from Calcutta Mint for Australian Commonwealth	789	...	77
Paper Currency Reserve-Gold withdrawn in London against corresponding payments into the Reserve in India	...	367,609	78
Extension of Ordnance Factories in India	...	80	79
Purchase of Ford cars	...	...	80
Aviation Stores	...	...	81
Compensation to Wolfram Producers	...	...	82
Subscriptions to the Indian Civil Service Fund	...	...	83
Recoveries on account of Allotments paid in India	...	...	84
Transfer from Paper Currency Reserve to Home Treasury Balances	...	...	85
Payment to the Bank of England against Gold received in India	...	...	86
Remittances in adjustment of balances of Money order transactions between India and Colonial Administrations	...	...	87
	(b)7,370,173	(b)2,268,031	
TOTAL	(b) 8,598,159	(b)19,060,165	

(a). Includes £30,000 rental paid to
(b) Differs from last year's

between INDIA and ENGLAND, the TRANSACTIONS during the year ended 31st March 1920 the commencement and close of that year.

No. of Item.	1919-20.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31ST MARCH 1920.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credit (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
	135,870,792	56,327,912	3,529,890	66,972,033	3,457,005	2,920,416
35	...	26,470	26,470	...	...	...
36	49	159,844	159,795	...	...	...
37	1,074	4,004,337	4,726,384	...	...	33,651
38	...	123,310	104,959	...	...	...
39	12,443	854,545	891,625	...	...	14,801
40	991	...	142,020	156,641	...	21,667
41	...	147,687	149,387	1,700	...	...
42	755	756,137	756,930	1,548	...	...
43	...	3,062,702	(a) 3,064,019	1,317	...	...
44	...	1,183,282	1,185,092	1,810	...	...
45	...	504,061	507,086	3,025	...	...
46	...	18,590	18,590	...	...	...
47	...	140	...	...	...	...
48	198	353,560	353,408	...	9	...
49	...	598,446	597,268	...	...	1,178
50	1	47,451	44,000	...	2,359	...
51	...	190,000	180,000	...	...	20,000
52	—130	6,968	6,711	...	...	...
53	4,588	735	2,020	5,281	585	...
54	1,506,670	605	...	1,506,065	...	...
55	4,200	153,111	...	...	206,658	...
56	5,434	2,034	26,994	4,614	...	190,186
57	...	1,450	1,450	...	...	...
58	...	13,220	3,020	...	469	...
59	...	3	3,081	...	2,985	...
60	22,148	12,211	484 201	3,221	36,729	...
61	...	3,577	3,742	...	237	...
62	215,667	474,111	363,657	78,858	29,080	...
63	—204,677	...	...	121,667	27,163	...
64	382,500	...	...	...	...	...
65	...	...	8,301	...	8,301	...
66	...	150,682	150,682	...	...	...
67	...	23,328	23,328	...	...	...
68	...	2,500	...	87,500	...	87,500
69	—4,166	...	...	...	...	12,083
70	81	13,592,761	7,006,359	...	...	...
71	...	27,455,218	27,671,149	...	215,931	...
72	...	...	...	20,599	...	1
73	...	1,159,493	1,159,493	...	...	...
74	...	804,745	804,745	...	...	...
75	7,058	51	...	6,506	...	...
76	46,639	...	...	52,375	...	...
77	—641	...	...	145	3	...
78	367,609	...	...	82,391	...	82,391
79	...	6,537	6,000	...	...	617
80	...	79,661	79,661	...	...	...
81	...	...	29,547	...	29,547	...
82	334,454	...	...	334,454	...	...
83	2,672	...	...	11,206	...	8,534
84	9,578	...	...	9,633	...	55
85	10,149,089	...	...	10,149,089	...	...
86	...	...	82,391	...	82,391	...
87	1,109,750	1,109,750	...	...	...	...
	13,974,034	57,090,313	50,823,565	12,639,645	642,447	472,664
	149,844,826	13,418,225	54,353,455	79,611,678	4,099,452	3,393,080

the South Behar Railway Company.
closing balance for corrections since made.

No. 93.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1920, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	Bills Outstanding on 1st April 1919.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1920.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
Charged under Secretary of State's Bills :	₹	£	₹	£	₹	£	₹	£
In Calcutta	...	...	14,21,75,000	12,946,392	14,21,75,000	12,946,392	...	...
In Madras	...	...	4,52,39,000	3,813,449	4,52,39,000	3,813,449	...	...
In Bombay	...	...	15,80,84,000	14,466,378	15,80,84,000	14,466,378	...	...
TOTAL .	...	...	34,54,98,000	(a) 31,226,219	34,54,98,000	31,226,219	...	...

(a) The average rate of exchange on Council Bills drawn during the year was 1s. 9·6912760d. the rupee.

No. 93A.—STATEMENT of STERLING Bills and Telegraphic transfers drawn on London during 1919-20.

	AMOUNT OUTSTANDING ON 1ST APRIL 1919.		BILLS DRAWN IN INDIA.		BILLS DISCHARGED IN LONDON.		AMOUNT OUTSTANDING ON 31ST MARCH 1920.	
	Amount of Bills.	Rupees received in respect thereof.	Amount of Bills.	Rupees received in respect thereof.	Amount of Bills.	Rupees received in respect thereof.	Amount of Bills.	Rupees received in respect thereof.
	£	₹	£	₹	£	₹	£	₹
Calcutta	45,000	5,98,960	11,585,000	8,61,08,435	11,386,000	8,48,27,259	244,000	18,80,136
Madras	...	...	1,436,000	1,09,35,088	1,283,000	97,77,155	153,000	11,57,933
Bombay	135,000	17,96,880	11,523,000	8,87,29,449	11,266,000	8,74,66,022	392,000	30,60,307
TOTAL	180,000	23,95,840	(a) 24,544,000	18,57,72,972	23,935,000	18,20,70,436	789,000	60,98,376

(a) The average rate of exchange on Sterling Bills drawn during the year was 2s.—7·7083801d. the rupee.

No. 94.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1920.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1919.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1920.	DISTRIBUTION OF CLOSING BALANCE.							
RESERVE TREASURIES.		PRESIDENCY BANKS.		BRANCHES OF PRESIDENCY BANKS.		DISTRICT TREASURIES.							DISTRICT TREASURIES.		BRANCHES OF PRESIDENCY BANKS.		PRESIDENCY BANKS.		RESERVE TREASURIES.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	Rs.		Rs.		Rs.		Rs.		Rs.	India.		Rs.		Rs.		Rs.		Rs.		Rs.
1	1,09,31,908	1	6,66,62,896	4	45,57,137	10	55,60,685	16	8,77,12,626	India, General	16	9,11,72,870	10	48,11,689	4	38,72,575	1	7,27,34,741	1	97,53,865
...	...	...	...	...	...	6	15,01,684	6	15,01,684	N.-W. Frontier Province	6	14,17,128	6	14,17,128	...	...	...	...	...	...
1	1,07,91,671	1	86,61,583	16	94,23,686	25	1,28,73,098	43	4,17,50,038	Madras	43	3,95,49,440	25	1,41,73,936	16	97,29,048	1	1,33,95,509	1	22,50,947
1	1,48,32,819	1	4,20,98,748	10	54,88,038	30	86,61,898	42	7,10,81,503	Bombay	42	6,82,79,944	30	1,14,72,159	10	42,16,872	1	4,79,53,569	1	46,37,344
...	...	...	7,43,568	1	2,33,713	27	39,23,592	28	49,00,873	Bengal	28	43,84,124	27	34,06,483	1	1,92,139	...	7,85,502	...	...
...	...	...	...	5	35,06,838	49	1,27,33,824	54	1,62,40,662	United Provinces of Agra and Oudh.	54	1,72,34,465	49	1,32,14,192	5	40,20,273	...	...	...	...
...	...	...	...	2	13,08,484	29	48,89,694	31	61,98,178	Punjab	31	53,03,166	29	43,92,538	2	9,10,628	...	...	...	...
...	...	...	...	3	63,16,626	40	68,55,502	43	1,31,72,128	Burma	44	1,64,38,520	41	1,02,25,887	3	62,12,633	...	...	...	...
...	...	...	...	1	3,73,935	21	30,82,992	22	34,56,927	Bihar and Orissa	22	37,55,662	21	32,32,067	1	5,23,595	...	...	...	...
...	...	...	...	3	45,89,655	22	55,12,955	25	1,01,02,610	Central Provinces and Berar	25	1,39,62,427	22	63,80,159	3	75,82,268	...	...	...	...
...	...	...	...	...	...	13	33,86,641	13	33,86,641	Assam	13	32,62,216	13	32,62,216	...	...	...	...	...	...
3	3,65,56,398	3	11,81,66,795	45	3,57,98,112	272	6,89,82,565	323	25,95,03,870	**Total India**	324	26,47,59,962	273	7,59,88,454	45	3,72,60,031	3	13,48,69,321	3	1,66,42,156
									£			£								
									17,300,258	TOTAL INDIA CONVERTED INTO £ AT Rs. 15=£1		17,650,664								
									(a) 14,715,827	**England.** Home Treasury of the Government of India		(b) 11,997,393								
									32,016,085	£ GRAND TOTAL £		29,648,057								

(a) Of this amount £6,015,672 represents the funds of the Gold Standard Reserve.
(b) ,, £ 551 ,, ,, ,, ,, ,,

DELHI;
The 5th February 1921.

D. DEWAR,
Offg. Auditor General.

APPENDICES.

APPENDIX A.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1919-20.

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No. 95.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES the Year 1919-1920, including the amount of ADVANCES and REPAYMENTS on VARIOUS PROVINCES, and the TOTAL BALANCE in the

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	No. of Item.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Revenue	2	50,48,05,165	21,17,50,966	33,65,22,459	34,71,18,839	14,02,85,771	12,36,25,322	1
ailway Irrigation and other Capital not charged Rto Revenue—								
Capital raised through Companies towards outlay on State Railway	...	—15,41,361	...	...	...	...	...	2
Raised and deposited by Railway Companies—On account of Subscribed Capital	79	12,37,127	...	...	...	...	...	3
Outlay of Railway Companies - Repayments	79	...	...	...	...	...	...	4
Permanent Debt incurred	82	21,35,23,695	...	...	...	...	...	5
Temporary Debt incurred	82A	1,20,94,33,731	...	...	...	...	...	6
Unfunded Debt—								
Deposits of Service Funds	84	11,05,957	15,748	2,44,919	...	...	...	7
Post Office cash certificates	85	86,50,400	...	...	...	...	...	8
Savings Bank Deposits	85	20,47,01,364	14,69,323	16,06,053	15,75,578	13,54,266	11,52,217	9
TOTAL		21,44,57,721	14,85,071	18,50,972	15,75,578	13,54,266	11,52,217	10
Deposits and Advances not bearing Interest—								
Balances of Provincial Allotment	72	...	...	3,24,808	47,97,132	...	28,69,262	11
Appropriation for Reduction of Debt	96	...	...	...	...	...	...	12
Deposits of Local Funds	86	15,25,471	2,88,02,785	1,36,07,860	1,42,89,704	1,83,15,945	1,37,62,305	13
Deposits of Sinking Funds	87	...	...	2,77,841	...	...	...	14
Gold Standard Reserve	...	...	...	...	...	...	...	15
Paper Currency Reserve	...	...	...	...	...	...	...	16
Consols Depreciation Fund	...	...	...	...	...	...	...	17
Special Reserve	...	...	...	...	...	...	...	18
Depreciation Fund for Rupee Loans	...	73,00,000	...	...	...	...	...	19
Deposit Account with the United States of America	88C	10,96,23,640	...	...	...	...	...	20
Departmental and Judicial Deposits	89	34,04,74,537	11,97,18,541	66,96,32,012	12,34,92,256	6,72,09,994	6,79,16,438	21
Sale of telegraphic transfers against gold received in India	...	2,98,56,059	...	...	...	...	...	22
Advances	97	9,67,89,072	67,21,657	3,80,18,579	22,49,904	62,41,550	1,46,43,303	23
Suspense Accounts	98	19,07,65,557	78,952	7,47,122	2,671	3,06,506	1,02,752	24
Exchange on Remittance account	...	5,23,07,074	...	...	...	...	...	25
Miscellaneous	99	78,99,709	...	...	...	...	...	26
TOTAL		83,65,41,119	15,53,21,935	72,76,08,222	14,48,31,667	9,25,73,995	9,92,94,060	27
Loans and Advances by Imperial Government	90	21,46,239	3,36,138	2,64,494	3,86,486		3,80,137	28
Loans and Advances by Provincial Governments	90A	...	11,01,375	75,18,349	16,96,089	1,51,51,361	12,42,506	29
Loans to Local Boards for Railway Construction	91	...	1,35,431	...	...	...	...	30
Remittances—								
Inland Money Orders	100	90,96,53,711	...	...	...	...	...	31
Other Departmental Accounts	,,	—7,67,89,366	1,87,47,481	—3,03,62,553	85,45,321	1,34,53,206	3,98,29,801	32
Net Receipts by Civil Treasuries from—								
Railways	,,	7,21,69,525	5,48,00,862	6,41,01,221	3,18,60,061	2,72,38,731	3,15,75,180	33
Net Receipts from Civil Treasuries by—								
Posts and Telegraphs	,,	22,87,377	...		...	...	...	34
Marine	,,	2,59,98,638	...		...	...	...	35
Military Works	,,	5,84,62,729	...		...	...	...	36
Military	,,	1,46,20,97,369	...		...	...	...	37
Remittance Account between England and India	103	1,58,85,99,676	8,97,516	10,19,52,911	75,50,961	2,15,753	1,77,699	38
TOTAL		4,04,24,79,659	7,44,45,359	13,56,91,579	4,79,56,343	4,09,07,690	7,15,82,680	39
Secretary of State's Bills drawn	93	...	...	...	...	...	...	40
Sterling Bills on London	54	17,37,75,000	2,15,40,000	17,28,45,000	...	...	...	41
Total Receipts		7,19,09,08,145	46,61,16,775	1,38,23,01,075	54,35,65,002	29,02,73,083	29,72,76,922	42
Opening Balance	94	8,77,12,623	4,17,50,038	7,10,81,503	49,00,873	1,62,40,662	76,99,862	43
GRAND TOTAL		7,28,46,20,771	50,78,66,813	1,45,33,82,578	54,84,65,875	30,65,13,745	30,49,76,784	44

of INDIA on the 31st March 1920; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and INDIAN TREASURIES on the 31st March 1920.

No. of Item.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL.
1	Rs. 12,44,29,091	Rs. 5,04,15,581	Rs. 5,73,60,107	Rs. 2,22,99,033	Rs. 1,91,86,12,334	£ 127,907,488	£ 3,749,799	131,657,287
2	...	...	...	...	—15,41,361	—102,757	...	—102,757
3	...	...	...	...	12,87,127	85,809	...	85,809
4	...	..	...	...	...	...	99,216	99,216
5	...	...	...	...	21,35,23,695	14,234,913	...	14,234,913
6	...	...	...	...	1,20,94,33,781	80,628,918	...	80,628,918
7	...	...	...	...	13,66,624	91,108	591	91,699
8	...	...	...	...	86,50,400	576,693	...	576,693
9	8,47,006	8,37,402	7,72,633	3,51,678	21,46,67,520	14,311,168	...	14,311,168
10	8,47,006	8,37,402	7,72,633	3,51,678	22,46,84,544	14,978,969	591	14,979,560
11	11,68,985	...	6,12,805	12,95,427	1,10,68,419	737,894	...	737,894
12	...	...	..	...	...	...	...	...
13	75,23,818	1,41,94,343	81,29,919	25,49,186	12,82,01,336	8,546,756	...	8,546,756
14	...	...	261	...	2,78,102	18,541	...	18,541
15	...	...	...	...	...	...	36,083,920	36,083,920
16	...	...	...	...	...	...	162,429,740	162,429,740
17	...	...	...	...	...	...	40,212	40,212
18	...	...	...	...	...	...	12,056,900	12,056,900
19	...	...	...	...	73,00,000	486,667	...	486,667
20	...	...	...	...	10,96,23,640	7,308,243	...	7,308,243
21	4,52,87,459	2,35,37,284	1,92,17,569	43,45,713	1,48,08,31,803	98,722,120	...	98,722,120
22	...	...	...	...	2,98,56,059	1,990,404	...	1,990,404
23	48,12,903	10,12,633	87,18,248	12,13,990	18,04,21,839	12,028,122	3,099,091	15,127,213
24	1,64,787	17,912	52,446	2,690	19,22,41,395	12,816,093	...	12,816,093
25	...	...	...	...	5,23,07,074	3,487,138	...	3,487,138
26	...	...	...	...	78,99,709	526,647	2,424,997	2,951,644
27	5,89,57,952	3,87,62,172	3,67,31,248	94,07,006	2,20,00,29,376	146,668,625	216,134,860	362,803,485
28	...	...	...	...	35,13,494	234,233	...	234,233
29	15,43,241	31,66,049	25,22,001	9,58,151	3,48,99,122	2,326,608	...	2,326,608
30	...	...	...	...	1,35,431	9,029	...	9,029
31	...	...	...	...	90,96,53,711	60,643,581	...	60,643,581
32	40,27,114	1,44,09,588	1,08,02,200	—24,62,006	2,00,786	13,386	...	13,386
33	1,54,16,432	—11,13,487	—24,13,439	—6,09,502	29,30,25,584	19,535,039	...	19,535,039
34	...	...	...	...	22,87,377	152,492	...	152,492
35	...	...	...	...	2,59,98,638	1,733,243	...	1,733,243
36	...	...	...	...	5,84,62,729	3,897,515	...	3,897,515
37	...	...	...	...	1,46,20,97,369	97,473,158	...	97,473,158
38	10,14,482	1,41,067	4,49,031	2,74,281	1,70,12,73,377	113,418,225	79,611,678	193,029,903
39	2,04,58,028	1,34,37,168	88,37,792	—27,97,227	4,45,29,99,571	296,866,639	79,611,678	376,478,317
40	...	...	...	...	...	...	31,226,219	31,226,219
41	...	...	...	...	36,81,60,000	24,544,000	...	24,544,000
42	20,62,35,318	10,66,18,372	10,62,23,781	3,02,18,641	10,62,57,37,114	708,382,474	330,822,363	1,039,204,837
43	1,31,72,128	34,56,927	1,01,02,610	33,86,641	25,95,03,870	17,300,258	14,715,827	32,016,085
44	21,94,07,446	11,00,75,299	11,63,26,391	3,36,05,282	10,88,52,40,984	725,682,732	345,538,190	1,071,220,922

No. 95.—ACCOUNT of the Aggregate of Balance of Public Money in the Treasuries of India 1919-1920, including the amount of Advances and Repayments on various Accounts, the the Total Balance in the Indian Treasuries

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	No. of Item.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure	3	1,08,53,71,976	11,40,08,296	14,55,18,471	9,43,50,751	10,59,11,227	9,81,18,715	1
Add Provincial Surpluses transferred to Deposits	3	...	...	3,24,808	47,97,132	...	28,69,262	2
Deduct—Provincial Deficits charged to Deposits	3	...	*4,35,787*	...	...	*31,68,528*	...	3
TOTAL		1,08,53,71,976	11,35,72,509	14,58,43,279	9,91,47,883	10,27,42,699	10,12,87,977	4
Railway, Irrigation and other Capital not charged to Revenue—								
Outlay on Irrigation Works	73	...	5,30,012	1,96,971	...	5,82,971	—53,219	5
Outlay on State Railways	73	8,86,74,952	...	...	...	...	...	6
Initial Expenditure on New Capital at Delhi	80	47,77,277	...	...	...	...	...	7
Outlay of Railway Companies—Payments for Capital Outlay	...	—4,41,34,637	...	...	...	...	...	8
Raised and deposited by Railway Companies—Payments for discharge of debentures	79	...	...	...	...	...	...	9
Permanent Debt discharged—								
Sterling Debt—								
Liability for British 5 per cent War Loan (1929-47)	82	...	...	...	...	...	...	10
Rupee Debt—								
5½ per cent. War Bonds, 1928	82	10,12,625	...	...	...	...	...	11
5½ per cent. War Bonds, 1925	82	1,75,475	...	...	...	...	...	12
5 per cent. War Loan (1929-47)	82	73,91,500	...	...	...	...	...	13
4 p. c. Loans	82	12,00,000	...	...	...	...	...	14
3½ p. c. ,,	82	12,809	...	...	...	...	...	15
3 p. c. ,,	82	1,24,800	...	...	...	...	...	16
Provincial Debentures	82	500	...	...	...	...	...	17
TOTAL		99,17,709	...	...	...	...	...	18
Temporary Debt discharged	82A	1,19,20,29,250		...	...	...	...	19
Unfunded Debt—								
Special Loans	82B	...	...	...	...	4,831	...	20
Deposits of Service Funds	84	12,50,578	16,547	2,17,689	...	...	...	21
Post Office Cash Certificates	85	3,30,70,651	...	...	...	...	...	22
Savings Bank Deposits	85	17,29,24,829	10,11,010	9,65,372	9,07,583	7,95,093	10,58,715	23
TOTAL		20,72,46,058	10,27,557	11,83,061	9,07,583	7,99,924	10,58,715	24
Deposits and Advances not bearing Interest—								
Balances of Provincial Allotments	72	...	4,35,787	...	...	31,68,528	...	25
Deposits of Local Funds	86	12,85,256	2,89,41,270	1,78,29,564	1,44,16,807	1,69,12,377	1,30,04,123	26
Gold Standard Reserve	...	...	...	...	...	...	...	27
Paper Currency Reserve	...	...	...	...	...	...	...	28
Consols Depreciation Fund	...	...	...	...	...	...	...	29
Special Reserve	...	...	...	...	...	...	...	30
Depreciation Fund for Rupee Loans	...	66,92,344	...	...	...	...	...	31
Deposit Account with the United States of America	88C	4,03,83,851	...	...	...	...	...	32
Sales of Telegraphic Transfers against gold received in India	...	2,98,56,059	...	...	...	...	...	33
Departmental and Judicial Deposits	89	33,32,31,417	11,35,69,949	65,91,97,900	11,50,03,031	6,34,21,079	6,28,60,965	34
Advances	97	8,67,50,837	95,75,758	2,75,75,225	21,20,711	72,66,883	1,52,81,918	35
Suspense Accounts	98	38,29,439	71,086	53,46,402	4,64,055	18,157	97,325	36
Miscellaneous	99	3,86,351	...	...	...	...	...	37
TOTAL		50,24,15,554	15,25,93,850	70,99,49,091	13,20,04,604	9,07,87,024	9,12,44,331	38
Loans and Advances by Imperial Government	90	14,01,544	3,00,000	...	...	...	3,05,790	39
Loans and Advances by Provincial Governments	90A	...	20,66,853	1,77,30,312	31,73,331	90,26,009	14,00,945	40
Loans to Local Boards for Railway construction	91	...	...	...	...	...	...	41
Remittances—								
Inland Money Orders	100	90,86,35,520	...	...	...	...	...	42
Other Local Remittance	100	5,28,13,455	6,91,53,799	—19,60,06,074	26,96,45,862	—7,49,33,740	—24,32,13,190	43
Net Payments into Civil Treasuries by—Railways	100	29,22,91,540	...	1,177	—8,807	—81,169	...	44
Net Issues from Civil Treasuries to—								
Posts and Telegraphs	100	—5,07,84,913	2,58,51,279	1,30,57,485	—25,26,678	4,55,09,259	2,73,99,530	45
Marine	100	29,50,584	—47,746	1,69,49,471	64,32,171	—17,402	9,485	46
Military Works	100	77,35,574	14,55,601	73,88,944	4,05,851	36,89,427	3,64,08,953	47
Military	100	53,91,49,302	4,34,89,002	43,81,19,923	73,52,154	11,11,09,921	28,18,71,849	48
Remittance Account between England and India	103	2,19,87,61,275	11,22,927	1,36,93,325	2,75,47,797	64,357	5,35,324	49
TOTAL		3,95,15,52,337	14,10,24,862	29,32,04,251	30,88,48,350	8,53,40,653	10,30,11,951	50
Secretary of State's Bills paid	93	19,41,95,881	5,72,01,730	21,69,95,669	...	...	...	51
Sterling Bills on London paid	...	...	...	...	...	...	...	52
Total Disbursements		7,19,34,47,901	46,83,17,373	1,38,51,02,634	54,40,81,751	28,92,79,280	29,82,56,490	53
Closing Balance	94	9,11,72,870	3,95,49,440	6,82,79,944	43,84,124	1,72,34,465	67,20,294	54
GRAND TOTAL		7,28,46,20,771	50,78,66,813	1,45,33,82,578	54,84,65,875	30,65,13,745	30,49,76,784	55

on the 31st March 1920; the amount of Debt incurred and discharged during the Year supplies to and from London, and between the several Presidencies and Provinces, and on the 31st March 1920—*concld.*

No. of Item.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	GRAND TOTAL.
1	Rs. 7,24,60,502	Rs. 4,20,00,855	Rs. 4,54,07,996	Rs. 1,80,05,027	Rs. 1,82,14,53,825	£ 121,430,255	£ 25,541,288	£ 146,971,543
2	11,68 985	...	6,12.805	12,95,427	1,10,68,419	737,894	...	737,894
3	...	*6,49,106*	...	...	*42,53,421*	*283,561*	...	*283,561*
4	7,36,29,487	4,13,51,759	4,60,20,801	1,93,00,454	1,82,82,68.824	121,884,588	25,541,288	147,425,876
5	20,318	—701	8,72,355	...	21,49,207	143,281	21,020	164,301
6	...	...	...	...	5,86,74,952	5,911,663	3,079,572	8,991,235
7	...	...	...	...	47,77,277	318,485	17,210	335,695
8	...	...	...	...	—4,41,34,637	—2,942,309	3,489,894	547,585
9	...	...	...	...	...	...	453,000	453,000
10	...	...	...	...	...	...	8,796,000	8,796,000
11	...	...	...	...	10,12,625	67,508	...	67,509
12	...	...	...	...	1,75,475	11,698	...	11,698
13	...	...	...	...	73,91,500	492,767	...	492,767
14	...	...	...	...	12,00,000	80,000	...	80,000
15	...	...	...	...	12,809	854	...	854
16	...	...	...	...	1,24,800	8,320	...	8,320
17	...	...	...	...	500	34	...	34
18	...	...	...	...	99,17,709	661,181	8,796,000	9,457,181
19	...	...	...	...	1,19,20,29,250	79,468,617	...	79,468,617
20	...	...	...	...	4,831	322	...	322
21	...	...	...	...	14,84,814	98,988	176	99,164
22	...	...	...	...	3,30,70,651	2,204,710	...	2,204,710
23	10,13,030	6,45,604	5,35,485	1,66,142	18,00,22,863	12,001,524	...	12,001,524
24	10,13,030	6,45,604	5,35,485	1,66,142	21,45.83,159	14,305,544	176	14,305,720
25	...	6,49,106	...	..	42,53,421	283,561	...	283,561
26	69,24,956	1,41,48,245	77,16,303	23,44,141	12.35,23,642	8,234,869	...	8,234,869
27	...	...	...	...	...	...	42,099,041	42.099,041
28	...	...	...	...	...	...	162,429,740	162,429,740
29	...	...	...	...	...	...	48,251	48,251
30	...	...	...	...	...	...	5,117,288	5,117,288
31	....	...	...	...	66,92,344	446,156	...	446,156
32	...	...	...	...	4,03 83,851	2,692,257	...	2,692,257
33	...	...	..	...	2,98,56,059	1,990,404	...	1,990,404
34	2,85,44,489	2,19,80,383	1,85,29,984	38,74,273	1,42.02,13,470	94,680,898	...	94,680,898
35	56,65,924	10,70,953	85,69,472	14,20,969	16,52,98,650	11,019,910	3,269,411	14,289,321
36	27,445	1,03,012	14,801	201	99,71,923	664,795	...	664,795
37	...	...	...	...	3,86,351	25,757	890,451	916,208
38	4,11,62,814	3,79,51,699	3,48,30,560	76,39,584	1,80,05,79,111	120,038,607	213,854,182	333,892,789
39	...	...	...	...	20,07,334	133,822	...	133,822
40	19,10,272	64,45,461	52,09,101	40,896	4,70,03,180	3,133,545	...	3,133,545
41	...	...	...	...	...	...	...	...
42	...	...	...	...	90,86,35,520	60,575,701	...	60,575,701
43	9,89,21,975	18,90,308	1,17,59,304	1,32,07,930	32,39,629	215,975	...	215,975
44	...	...	...	20,606	29,22,23,347	19,481,557	...	19,481,557
45	—4,53,95,048	1,51,56,159	—1,41,74,463	—1,18,05,281	22,87,329	152,488	...	152,488
46	—50,712	96,476	2,309	—52,279	2,62,72,357	1,751,491	...	1,751,491
47	7,48,876	52,555	8,04,319	93,008	5,87,83,108	3,918,874	...	3,918,874
48	2,52,24,222	25,91,082	1,65 00,306	17,10,935	1,46,71,18,696	97,807,913	...	97,807,913
49	57,83,192	1,39,285	3,887	21,071	2,24,76,72,390	149,844,826	54,353,455	204,198,281
50	8,52,32,505	1,99,25,815	1,48,95,662	31,95,990	5,00,62,32,376	333,748,825	54,353,455	388,102,280
51	...	...		...	46,83,93,280	31,226,219	...	31,226,219
52	...	...		...	...	...	23,935,000	23,935,000
53	20,29,68,926	10,63,19,637	10,23,63,964	3,03,43,066	10,62,04,81,022	708,032,068	333,540,797	1,041,572,865
54	1,64,38,520	37,55,662	1,39,62,427	32,62,216	26,47,59,962	17,650,664	11,997,393	29,648,057
55	21,94,07,446	11,00,75,299	11,63,26,391	3,36,05,282	10,88,52,40,984	725,682,732	345,538,190	1,071,220,922

No. 96.—ACCOUNT of APPROPRIATION for REDUCTION of DEBT for the Year ended 31st March 1920.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.	Total Converted into £ at ₹15=£1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Appropriation for Reduction of Debt	...	...	...	...	...	...	...	...	...	...	...	...	...

No. 97.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the Year ended 31st March 1920.

Receipts.	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES—												
Civil Advances	46,86,107	72,990	12,11,671	1,03,91,679	8,54,219	32,94,479	12,26,706	10,50,832	4,04,829	56,53,322	2,58,823	2,91,05,657
Advances for Rest Camps	...	478	...	...	...	1,850	3,340	...	...	...	...	5,668
Special Advances	11,55,335	...	1,51,725	...	1,10,860	84,740	47,872	...	1,71,138	1,278	3,75,128	20,98,076
Forest Advances	6,86,986	3,13,471	28,05,720	37,40,777	7,46,151	25,19,009	30,54,204	36,29,689	2,89,823	29,70,395	5,52,432	2,13,08,657
Credits on behalf of His Majesty's Treasury	...	...	...	...	...	...	...	...	...	...	...	...
REVENUE ADVANCES—												
Advances for Survey Operations	...	...	5,69,490	2,82,324	...	...	14,933	...	...	...	716	8,67,463
Salt and Excise Advances	...	...	12,416	33,412	...	...	...	...	...	...	...	45,828
Opium Advances	...	...	...	...	...	1,64,220	...	...	...	...	...	1,64,220
Stock Account—Opium	...	...	4,063	31,02,848	...	...	...	...	...	...	...	31,06,911
Do. —Ganja	5,813	...	...	...	...	...	...	...	5,919	53,938	...	65,670
Do. —Grain Depôt	...	...	...	34,022	...	...	...	...	...	...	...	34,022
Advances Recoverable, Posts and Telegraphs	45,44,758	...	...	...	...	...	...	...	...	...	...	45,44,758
Advances Recoverable, Marine	4,31,32,135	...	...	...	...	...	...	...	...	...	...	4,31,32,135
Advances Recoverable, Military (Net)	(a)87,22,438	...	...	...	...	...	...	...	...	...	...	87,22,438
Advances Recoverable, Public Works	...	1,738	...	...	1,03,386	...	2,87,361	1,19,070	5,112	...	26,541	5,43,208
PERMANENT ADVANCES—												
Permanent Advances, Civil	9,023	27,940	33,750	1,51,936	65,269	1,77,252	2,871	13,312	68,517	39,315	350	5,89,535
Ditto Posts and Telegraphs	4	...	...	...	...	...	...	...	...	...	...	4
ACCOUNTS WITH FOREIGN STATES—												
British East African Protectorate	...	...	...	125	...	...	...	...	...	...	...	125
H. M.'s Colonial Govt., Ceylon	22,63,636	...	...	...	...	...	...	...	...	...	...	22,63,636
Ditto ditto Mauritius	80,909	...	...	...	...	...	...	...	...	...	...	80,909

Ditto ditto, Straits Settlements	3,86,410	...	...	...	...	...	...	...	...	...	..	3,86,410
Ditto ditto, Hong-Kong	39,395	...	...	...	...	...	...	...	...	...	...	39,395
Ditto ditto, Federated Malay States	12,99,420	...	...	...	...	...	...	...	...	...	...	12,99,420
Ditto ditto, Kedah State	1,307	...	...	...	...	...	...	...	...	...	...	1,307
Account Current with Indian States—												
Civil	5,63,490	...	19,32,822	3,08,072	3,70,019	...	95,89,399	...	...	...	...	1,27,63,802
Posts and Telegraphs	2,41,39,362	...	...	...	...	...	...	...	...	...	...	2,41,39,362
Charges on account of Quarantine Officers recoverable from Persian Government	18,933	...	...	...	...	...	...	...	...	...	...	18,933
COINAGE ACCOUNTS—												
Mint Certificates	...	...	...	...	...	...	...	...	...	...	...	...
Small Coin Depôt Balances (Net)	...	...	...	...	...	...	...	...	67,295	...	...	67,295
Bullion Advances for Coinage (Net)	48,51,077	...	...	...	...	...	...	...	...	...	...	48,51,077
Bronze Coinage Accounts (Net)	2,02,534	...	...	...	...	...	...	...	...	...	...	2,02,534
Nickel Coinage Accounts (Net)	...	...	...	17,86,881	...	...	...	...	...	...	...	17,86,881
Currency silver in process of coinage (Net)	...	...	...	1,81,86,503	...	...	...	...	...	...	...	1,81,86,503
TOTAL INDIA . R	9,67,89,072	4,16,617	67,21,657	3,80,18,579	22,49,904	62,41,550	1,42,26,686	48,12,903	10,12,633	87,18,248	12,13,990	18,04,21,839
Total Receipts in India converted into £ at Rs. 15 = £1 . £												12,028,122
ENGLAND—												
Repayment of Advances—												
Repayment by the War Office :—Expenditure in England in connection with Expeditionary Forces and other War Services											1,889,719	
Stores supplied on Contracts transferred to the War Office											22,605	
												1,912,324
Repayment by the Imperial Government of Expenditure in England in connection with												
Stores taken over by the War Office											8,200	
Pay of Indian Army Officers lent for duty under the Ministry of Munitions											480	
Pay of Second Lieutenants on appointment to the Indian Army											671	
War Stores Suspense Account											1,145,325	
Supplies from India to the Ministry and Munitions											28	
Moiety of expenditure in England in connection with												
Lighting and buoying the Persian Gulf											2,637	
South Persia Military Police											4,705	
Persian Gulf Radio Offices											1,223	
Portion of advances for the purposes of the Persian Government											19,518	
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents											3,102	
Expenditure in connection with the Indian Soldiers' Fund											455	
Miscellaneous											423	1,186,767
												3,099,091
TOTAL . £												15,127,213

(a)	Rs.
Peshawar Division	62.627
Rawal Pindi	23 991
Lahore	2,45,458
Quetta	20,692
Mhow	1,52,391
Poona	5,82.413
Lucknow	48,594
Carried over	11,36,166

	Rs.
Brought forward	11,36,166
Secunderabad	2,35,841
Burma	13.818
Military Supply Accounts	7,58,034
Central War Accounts	65.61,066
Non-Military Pay and Pension Account.	17,513
Total	87,22,438

No. 97.—Account of Repayment of Advances and Advances Repayable, for the Year ended 31st March 1920—*continued.*

Disbursements.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances—												
Civil Advances	48,07,450	1,68,657	15,09,016	1,02,35,827	6,57,956	33,71,968	11,93,163	15,10,448	5,64,011	57,81,479	3,43,957	3,01,43,932
Advances for Rest Camps	...	1,700	...	...	...	653	3,220	...	...	...	...	5,573
Special Advances	12,24,312	...	2,15,274	...	2,54,365	400	44,761	...	1,35,763	1,281	4,47,312	23,23,468
Forest Advances	7,38,396	3,24,419	28,23,668	37,67,402	7,44,374	25,40,044	32,36,814	36,90,973	2,89,020	27,55,085	5,55,921	2,14,66,116
Credits on behalf of His Majesty's Treasury	7,00,000	...	...	...	...	...	...	...	...	...	...	7,00,000
Revenue Advances—												
Advances for Survey Operations	...	...	7,77,610	4,02,596	...	...	6,649	...	...	...	16	11,86,871
Salt and Excise Advances	...	...	15,105	12,32,489	...	...	...	...	...	...	...	12,47,594
Opium Advances	...	...	...	...	...	84,952	...	...	...	...	...	84,952
Stock Account—Opium	...	...	4,203	31,02,848	...	...	...	...	...	...	...	31,07,051
Do. —Gunja	4,594	...	...	...	...	...	...	...	6,174	...	...	10,768
Do. —Grain Depôt	...	...	...	32,630	...	...	...	...	...	...	...	32,630
Advances, Recoverable, Posts and Telegraphs	51,03,211	...	...	...	...	...	...	...	...	...	...	51,03,211
Ditto, Marine	3,96,20,035	...	...	...	...	...	...	...	...	...	...	3,96,20,035
Ditto, Military (Net)	(a)3,90,243	...	...	...	...	...	...	...	...	...	...	3,90,243
Advance Recoverable, Public Works	...	2,952	...	...	25,868	...	2,80,942	1,09,226	7,417	...	318	4,26,723
Permanent Advances—												
Permanent Advances, Civil	10,479	3,875	36,247	1,15,541	67,180	65,078	8,973	23,540	68,568	31,627	750	4,31,858
Ditto, Posts and Telegraphs	20,019	...	...	...	...	...	...	...	...	...	...	20,019
Accounts with Foreign States—												
H.M.'s Colonial Government, Ceylon	27,13,658	...	...	...	...	...	...	...	...	...	...	27,13,658
Ditto ditto, Mauritius	3,48,267	...	...	...	...	...	...	...	...	...	...	3,48,267
Ditto ditto, Straits Settlements	19,52,426	...	...	...	...	...	...	...	...	...	...	19,52,426
Ditto ditto, Hong-Kong	36,348	...	...	...	...	...	...	...	...	...	...	36,348
Ditto ditto, Federated Malay States	12,89,903	...	...	...	...	...	...	...	...	...	...	12,89,903
Ditto ditto, Kedah State	1,374	...	...	...	...	...	...	...	...	...	...	1,374
British East African Protectorate	...	...	...	125	...	...	...	...	...	...	...	125
Account Current with Indian States—												
Civil	7,06,436	...	24,30,120	2,82,067	3,70,968	...	94,79,528	...	...	...	...	1,32,69,119
Posts and Telegraphs	2,41,94,555	...	...	...	...	...	...	...	...	...	...	2,41,94,555
Charges on account of Quarantine Officers recoverable from Persian Government	15,312	...	...	...	...	...	...	...	...	...	...	15,312
Mauritius												

COINAGE ACCOUNTS—												
Mint certificates	...	...	...	23,97,248	...	...	...	...	...	...	...	23,97,248
Nickel Coinage Account (Net)	17,71,879	...	...	...	...	...	...	...	...	...	...	17,71,879
Bronze Coinage Account (Net)	...	...	...	8,64,469	...	...	...	...	...	...	...	8,64,469
Bullion advances for coinage (Net)	...	...	...	39,47,433	...	...	...	...	...	...	...	39,47,433
Small coin depôt balances (Net)	6,29,095	...	17,64,515	11,94,550	...	12,03,788	5,26,265	3,31,737	...	...	72,695	57,22,645
Currency Silver in process of Coinage (Net)	4,72,845	...	...	...	...	...	...	...	...	...	...	4,72,845
TOTAL INDIA R	8,67,50,837	5,01,603	95,75,758	2,75,75,225	21,20,711	72,66,883	1,47,80,315	56,65,924	10,70,953	85,69,472	14,20,969	16,52,98,650

Total Disbursements in India converted into £ at Rs. 15=£1	£	**11,019,910**
ENGLAND—		
ADVANCES REPAYABLE—		
RECOVERABLE FROM THE WAR OFFICE :		
Expenditure in England in connection with Expeditionary Forces and other War Services	1,889,719	
Stores supplied on Contracts transferred to the War Office	2,357	
		1,892,076
RECOVERABLE FROM THE IMPERIAL GOVERNMENT :		
Expenditure in England in connection with		
Pay of Indian Army Officers lent for duty under the Admiralty	109	
Pay of Indian Army Officers lent for duty under the Ministry of Munitions	1,001	
Pay of Second-Lieutenants on appointment to the Indian Army	3,104	
Indian Contingent at the Peace Celberations	5,778	
War Stores Suspense Account	388,915	
Moiety of expenditure in England in connection with		
South Persia Military Police	4,705	
Lighting and buoying the Persian Gulf	2,467	
Persian Gulf Radio Offices	609	
Advances for the purposes of the Persian Government	962,496	
Expenses recoverable from the Persian Government consequent on disturbances in Persia	4,750	
Expenditure in connection with the Indian Soldiers' Fund	157	
Miscellaneous	3,244	
		1,377,335
		3,269,411
TOTAL	£	14,289,321

(a) Meerut Division

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No. 98.—SUSPENSE ACCOUNTS for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
Receipts—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Suspense Accounts—												
Suspense Account, Civil	...	530	46,040	...	...	...	39,302	5,586	...	166	2,579	94,203
Securities of Railway Coy.'s Provident Fund	1,20,737	...	...	...	...	...	...	...	...	...	...	1,20,737
National Health Insurance Stamps	1,021	...	...	...	...	...	...	...	...	...	...	1,021
English Stores Suspences Account	...	...	...	...	...	1,008	...	...	...	..	...	1,008
Wolfram charges	...	...	...	...	...	...	...	71,826	...	...	...	71,826
Recoveries of service Payments	...	...	...	...	...	2,566	...	...	...	19	...	2,585
Suspense Account, Central War Accounts	16,83,42,032	...	...	...	...	...	...	...	...	...	...	16,83,42,032
Cheques and Bills—												
Pre-audit Cheques	...	...	31,494	...	...	42,908	53,124	...	...	52,261	...	1,79,787
Departmental Cheques	...	...	...	...	2,671	...	...	...	...	...	...	2,671
Delhi Audit Officer's Cheques Issued	2,32,062	...	...	...	...	...	...	...	...	...	...	2,32,062
Bill Payable	...	...	1,418	...	...	...	...	...	...	...	...	1,418
Departmental Accounts—												
Civil Departmental Balances	6,83,851	9,796	...	7,47,122	...	2,60,024	...	87,375	17,912	...	61	18,06,141
Military Do.	(a)2,02,87,763	...	...	...	...	...	...	...	...	...	...	2,02,87,763
Marine Do.	1,052	...	...	...	...	...	...	...	...	...	...	1,052
Railway Departmental Balances Revenue	10,97,039	...	...	...	...	...	...	...	...	...	50	10,97,089
Total Receipts in India . Rs.	19,07,65,557	10,326	78,952	7,47,122	2,671	3,06,506	92,426	1,64,787	17,912	52,446	2,690	19,22,41,395

Total Receipts in India converted into £ at Rs. 15=£1 . £12,816,093

Disbursements—												
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	2,56,078	...	...	8,64,082	1,30,065	18,157	...	...	53,992	...	...	13,22,374
English Stores Suspense Account	...	...	3,336	32,94,180	4,435	...	22,096	247	49,020	44	...	33,73,358
Suspense Account, Posts and Telegraphs	3,676	...	...	...	...	...	...	...	...	...	...	3,676
Suspense Account, Savings Bank Investment. Posts and Telegraph.	5,94,986	...	...	...	...	...	...	...	...	...	...	5,94,986
Australian Wheat Account	...	...	...	7,90,280	...	...	...	...	...	...	...	7,90,280
Recoveries of Service Payments	...	...	624	...	...	...	...	...	...	...	...	624
Distillery Deposits of Indian Stores	...	...	...	...	...	...	...	...	...	1,174	...	1,174
CHEQUES AND BILLS—												
Departmental cheques	...	...	1,172	3,58,067	...	...	...	...	...	...	201	3,59,440
Pre-audit Cheques	3,28,562	...	...	39,793	2,28,741	...	...	27,198	...	...	...	6,24,294
Viceroy's Tour Cheques	5,367	...	...	...	...	...	...	...	...	...	...	5,367
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	65,954	...	1,00,814	...	75,229	...	...	13,583	...	2,55,580
Military Do.	(b)16,43,393	...	...	...	...	...	...	...	...	...	...	16,43,393
Military Works Do.	19,749	...	...	...	...	...	...	...	...	...	...	19,749
Postal and Telegraph Departmental Balances	5,24,859	...	...	...	...	...	...	...	...	...	...	5,24,859
Railway Departmental Balances, Capital	4,52,769	...	...	...	...	...	...	...	...	...	...	4,52,769
Total Disbursements in India . Rs.	38,29,439	...	71,086	53,46,402	4,64,055	18,157	97,325	27,445	1,03,012	14,801	201	99,71,923

Total Disbursements in India converted into £ at Rs. 15=£1 . = £664,795

(a) Military 3rd (Lahore) Division . 31,721
Do. 4th (Quetta) do. . 5,627
Do. 7th (Meerut) do. . 59,413
Do. Supply Accounts . 4,936
Do. Central War Accounts .2,01,86,066
2,02,87,763

(b) Military 1st (Peshawar) Division . 83,722
Do. 2nd (Rawalpindi) do. . 1,77,803
Do. 5th (Mhow) do. . 76,970
Do. 6th (Poona) do. . 9,23,803
Do. 8th (Lucknow) do. . 1,55,916
Do. 9th (Secunderabad) do. . 31,048
Do. Burma do. . 1,281
Non-Military Pay and Pension Accounts 1,92,850
16,43,393

No. 99.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS ADVANCES, ETC., for the Year ended 31st March 1920.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
Receipts.												
MISCELLANEOUS—	R	R	R	R	R	R	R	R	R	R	R	R
Mysore Railway Debenture Sinking Fund	3,78,575	...	...	...	...	...	...	...	...	...	...	3,78,575
Government Account	75,21,134	...	...	...	...	...	...	...	...	...	...	75,21,134
Total Receipts in India Rs.	78,99,709	...	...	...	...	...	...	...	...	...	...	78,99,709
Total Receipts in India converted into £ at Rs. 15 = £1												£ 526,647

	£	£	
ENGLAND :—			
Enemy Ships employed under the control of the India Office		1,959,805	
Burma War Fund :			
Interest, and Discount on British Treasury Bills maturing	3,156		
British Treasury Bills maturing or realised	394,697		
		397,853	
Ottoman Public Debt :			
Proceeds of Salif Salt Quarries remitted from India	1,500		
British Treasury Bills maturing	30,575		
Cost price of £30,400 Exchequer 5 per cent. Bonds (1919) paid off	30,418		
Interest and Discount	1,909		
		64,402	
Receipt in respect of the Currie Scholarship		35	
Receipt in respect of the Norman Memorial Fund		17	
Passages of Indian Students		656	
Miscellaneous		2,229	2,424,997
Total Receipts			£ 2,951,644

Disbursements.												
MISCELLANEOUS—												
Mysore Railway Debenture Sinking Fund	3,81,849	...	...	...	...	...	...	...	...	...	...	3,81,849
Government Account	4,502	...	...	...	...	...	...	...	...	...	...	4,502
Total Disbursements in India Rs.	3,86,351	...	...	...	...	...	...	...	...	...	...	3,86,351
Total Disbursements in India converted into £ at Rs. 15 = £1												£ 25,757

	£	£	
ENGLAND :—			
Enemy Ships employed under the control of the India Office		424,877	
Burma War Fund :			
Grant to Officers' Families' Fund and other contributions	108,504		
Investment in British Treasury Bills	289,448		
		397,952	
Ottoman Public Debt. Deposit :			
Investment in the purchase of £700 Exchequer Bonds, 5 per cent. (1919)	705		
£64,000 British Treasury Bills	63,118		
		63,823	
Payment in respect of the Norman Memorial Fund		8	
Passages of Indian Students		774	
Miscellaneous		3,017	
			890,451
Total Disbursements			916,208

No. 100.—ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1920.

Receipts.	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MONEY ORDERS	90,96,53,711	...	90,96,53,711	...	...	...	...	...	...	...	...	...	90,96,53,711
OTHER DEPARTMENTAL ACCOUNTS—													
Accounts current between Civil and Civil	2,02,10,66,091	2,02,09,19,356	—7,68,05,152	1,87,47,481	—3,03,62,553	85,45,321	1,34,53,206	3,98,29,801	40,27,114	1,44,09,588	1,08,02,200	—25,00,271	1,46,735
Transfers between Indian Postal and Telegraph Department and Indo-European Telegraphs	16,96,960	16,84,489	12,471	...	...	...	...	...	...	...	...	...	12,471
Accounts Current between Marine and Military	2,11,947	2,11,947	...	...	...	...	...	...	...	...	...	...	...
Transfers between Public Works Officers	65,02,477	65,02,477	...	...	...	...	...	...	...	...	...	...	...
Transfers Railway Department	60,33,53,604	60,33,53,604	—38,265	...	...	...	...	...	...	...	...	+38,265	...
Accounts current between Military and Military	86,16,29,718	86,15,88,138	41,580	...	...	...	...	...	...	...	...	...	41,580
TOTAL	3,49,44,60,797	3,49,42,60,011	—7,67,89,366	1,87,47,481	—3,03,62,553	85,45,321	1,34,53,206	3,98,29,801	40,27,114	1,44,09,588	1,08,02,200	—24,62,006	2,00,786
NET RECEIPTS BY CIVIL TREASURIES FROM RAILWAYS—													
Accounts Current between Civil and Railway, Civil Accounts	82,34,22,020	53,03,96,436	7,21,69,525	5,48,00,862	6,41,01,221	3,18,60,061	2,72,38,731	3,15,75,180	1,54,16,432	*—11,13,487*	*—24,13,439*	*—6,09,502*	29,30,25,584
NET RECEIPTS FROM CIVIL TREASURIES BY POSTAL AND TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Posts and Telegraphs Accounts	51,28,38,156	51,05,50,779	22,87,377	...	...	...	...	...	...	...	...	...	22,87,377
Accounts Current between Civil and Marine, Marine Accounts	8,32,01,717	5,72,03,079	2,59,98,638	...	...	...	...	...	...	...	...	...	2,59,98,638
Accounts Current between Civil and Military Works, Military Works Accounts	6,74,54,812	89,92,083	5,84,62,729	...	...	...	...	...	...	...	...	...	5,84,62,729
Accounts Current between Civil and Military, Military Accounts	1,73,37,08,598	27,16,11,229	1,46,20,97,369	...	...	...	...	...	...	...	...	...	1,46,20,97,369
TOTAL	2,39,72,03,283	84,83,57,170	1,54,88,46,113	...	...	...	...	...	...	...	...	...	1,54,88,46,113
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,70,12,73,377	...	1,53,85,99,676	8,97,516	10,19,52,911	75,50,961	2,15,753	1,77,699	10,14,482	1,41,067	4,49,031	2,74,281	1,70,12,73,377

Disbursements.													
MONEY ORDERS . .	...	90,86,35,520	90,86,35,520	...	...	...	...	...	...	...	...	...	90,86,35,520
Other Local Remittances . .	7,18,17,62,869	7,13,50,02,498	5,28,13,455	6,91,53,799	—19,60,06,074	26,96,45,862	—7,49,33,740	—24,32,13,190	9,89,21,975	18,90,308	1,17,59,304	1,32,07,930	32,39,629
OTHER DEPARTMENTAL ACCOUNTS—													
NET PAYMENTS INTO CIVIL TREASURIES BY RAILWAYS—													
Accounts Current between Civil and Railway, Railway Accounts .	53,01,10,339	82,23,33,686	29,22,91,540	...	1,177	—8,807	—81,169	...	...	...	...	20,606	29,22,23,347
NET ISSUES FROM CIVIL TREASURIES TO POSTAL AND TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Civil Accounts . . .	51,58,64,999	51,81,52,328	—5,07,84,913	2,58,51,279	1,30,57,485	—25,26,678	4,55,09,259	2,73,99,530	—4,53,95,048	1,51,56,159	—1,41,74,463	—1,18,05,281	22,87,329
Accounts Current between Civil and Marine, Civil Accounts . .	5,70,64,412	8,33,36,769	29,50,584	—47,746	1,69,49,471	64,32,171	—17,402	9,485	—50,712	96,476	2,309	—52,279	2,62,72,357
Accounts Current between Civil and Military Works, Civil Accounts	99,86,981	6,87,70,089	77,35,574	14,55,601	73,88,944	4,05,851	36,89,427	3,64,08,953	7,48,876	52,555	8,04,319	93,008	5,87,83,108
Accounts Current between Civil and Military, Civil Accounts .	26,74,88,209	1,73,46,06,905	53,91,49,302	4,34,89,002	43,81,19,923	73,52,154	11,11,09,921	28,18,71,849	2,52,24,222	25,91,082	1,65,00,306	17,10,935	1,46,71,18,696
TOTAL .	85,04,04,601	2,40,48,66,091	49,90,50,547	7,07,48,136	47,55,15,823	1,16,63,498	16,02,91,205	34,56,89,817	—1,94,72,662	1,78,96,272	31,32,471	—1,00,53,617	1,55,44,61,490
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . .	...	2,24,76,72,390	2,19,87,61,275	11,22,927	1,36,93,325	2,75,47,797	64,357	5,35,324	57,83,192	1,39,235	3,887	21,071	2,24,76,72,390

No. 101.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1920.

Abstract.

	Net Receipts + Payments —.
	R
India, General	—5,28,13,455
North-West Frontier Province	+9,58,05,181
Madras	—6,91,53,799
Bombay	+19,60,06,074
Bengal	—26,96,45,862
United Provinces of Agra and Oudh	+7,49,33,740
Punjab	+14,74,08,009
Burma	—9,89,21,975
Bihar and Orissa	—18,90,308
Central Provinces and Berar	—1,17,59,304
Assam	—1,32,07,930
Total	—32,39,629
Total converted into £ at R15=£1	—215,975

No. 101—Other Local Remittances during the Year ended 31st March 1920—*contd.*

Details.	India, General.			North-West Frontier Province.			Madras.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant-General or Comptroller—									
Cash Remittances between Treasuries	80,55,61,175	80,55,61,175	...	11,64,37,950	11,64,37,950	...	31,38,52,350	31,38,52,350	...
Forest Remittances	18,63,353	18,72,528	—9,175	6,21,888	6,23,001	—1,113	98,00,710	97,90,816	+9,894
Customs Remittances	...	...	...	...	...	...	1,31,82,094	1,31,21,777	+60,317
Salt Remittances	...	...	...	...	...	...	1,78,61,799	1,78,03,564	+58,235
Post Office Remittances—									
Transfers between Postal and Telegraph Officers	30,91,60,045	30,98,27,465	—6,67,420	...	...	...	...	...	...
Treasury Suspense Account	78,39,51,763	78,40,90,726	—1,38,963	...	...	...	...	...	...
Mint Remittances	3,13,80,449	3,12,67,416	+1,13,033	...	...	...	...	...	...
Small Coin Depôt Remittances	1,88,23,143	1,88,18,443	+4,700	4,99,550	4,99,550	...	53,92,470	53,90,470	+2,000
Miscellaneous Remittances	34,67,242	35,06,179	—38,937	...	...	...	5,49,657	5,47,297	+2,360
Public Works Remittances	...	...	...	12,86,645	12,52,523	+34,122	1,60,32,492	1,61,32,703	—1,00,211
North-West Frontier Suspense Account	...	...	...	9,66,07,114	9,70,630	+9,56,36,484	...	...	...
Remittances by Bills—									
Supply Bills since April 1873	6,51,525	7,55,636	—1,04,111	51,62,070	51,04,734	+57,336	25,56,480	26,01,730	—45,250
Foreign Supply Bills	1,76,51,701	1,75,36,990	+1,14,711	30,800	33,000	—2,200	33,700	29,850	+3,850
Remittance Transfer Receipts since April 1873	30,17,249	29,63,398	+53,851	22,72,553	22,00,238	+72,315	1,57,64,851	1,56,35,815	+1,29,036
Foreign Remittance Transfer Receipts	1,57,44,290	1,53,43,355	+4,00,935	8,30,106	8,14,763	+15,343	24,31,194	24,04,611	+26,583
Emigrants' Remittance Receipts	740	2,611	—1,871	...	...	...	...	...	...
Remittances adjusted on the Central Books—									
Foreign Remittances	61,60,59,213	66,52,16,075	—4,91,56,862	...	7,106	—7,106	2,64,27,295	9,57,27,908	—6,93,00,613
Central Adjusting Account	39,65,34,201	39,99,17,547	—33,83,346	...	...	...	...	...	...
Total	3,00,38,66,089	3,05,66,79,544	—5,28,13,455	22,37,48,676	12,79,43,495	+9,58,05,181	42,38,85,092	49,30,38,891	—6,91,53,799

No. 101—Other Local Remittances during the Year ended 31st March 1920—*contd.*

	Bombay.			Bengal.			United Provinces of Agra and Oudh.			Punjab.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—*contd.*												
REMITTANCES BETWEEN DISTRICTS—*contd.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—*contd.*												
Cash Remittances between Treasuries	98,29,04,526	98,29,04,526	...	17,60,58,229	17,60,58,229	...	24,32,80,557	24,32,80,557	...	46,39,04,621	46,39,04,621	...
Opium Remittances	...	...	...	...	...	...	1,21,47,777	1,21,48,493	—716	...	...	...
Customs Remittances	7,29,73,351	7,29,73,351	...	11,78,32,726	11,78,12,595	+20,131	...	...	...	...	...	...
Forest Remittances	81,03,461	81,03,212	+249	29,21,567	28,31,937	+89,630	1,24,16,333	1,21,21,284	+2,95,049	51,58,174	51,80,975	—22,801
Small Coin Depôt Remittances	57,49,410	56,85,410	+64,000	...	...	...	49,78,047	49,78,047	...	26,68,735	26,68,735	...
Judicial Remittances	...	...	...	12,454	11,947	+507	...	...	...	...	...	...
Miscellaneous Remittances	39,99,957	36,99,200	+3,00,757	8,98,256	8,98,077	+179	21,99,438	21,60,834	+38,604	51,289	51,819	—530
P. W. Remittances	3,38,70,855	3,38,12,703	+58,152	1,82,29,565	1,81,62,464	+67,101	1,49,45,987	1,49,47,676	—1,689	2,45,49,007	2,51,28,360	—5,79,353
Salt Remittances	2,16,34,271	2,16,34,262	+9	...	...	...	...	...	...	...	...	...
Mint Remittances	1,38,29,450	1,38,29,561	—111	...	...	...	...	...	...	...	...	...
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	9,72,129	9,66,08,613	—9,56,36,484
REMITTANCES BY BILLS—												
Supply Bills since April 1873	2,70,90,390	2,72,00,265	—1,09,875	2,65,80,150	2,65,34,650	+45,500	35,62,086	35,81,068	—18,982	57,55,747	57,67,914	—12,167
Foreign Supply Bills	2,39,57,923	2,37,90,157	+1,67,766	1,26,700	1,31,900	—5,200	1,35,191	1,40,191	—5,000	2,44,429	2,40,599	+3,830
Remittance Transfer Receipts since April 1873	1,44,52,230	1,45,42,911	—90,681	99,99,831	1,00,21,133	—21,302	89,12,681	85,28,282	+3,84,399	1,15,85,642	1,14,77,285	+1,08,357
Foreign Remittance Transfer Receipts	1,40,92,908	1,42,62,923	—1,70,015	5,28,120	5,53,320	—25,200	68,09,930	68,22,520	—12,590	66,07,909	65,31,876	+76,033
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	29,31,69,233	9,73,83,410	+19,57,85,823	6,66,04,272	33,64,21,480	—26,98,17,208	9,36,63,567	1,94,08,902	+7,42,54,665	25,08,61,293	73,90,169	+24,34,71,124
TOTAL	1,51,58,27,965	1,31,98,21,891	+19,60,06,074	41,97,91,870	68,94,37,732	—26,96,45,862	40,30,51,594	32,81,17,854	+7,49,33,740	77,23,58,975	62,49,50,966	+14,74,08,009

No. 101—Other Local Remittances during the Year ended 31st March 1920—*concld.*

	Burma.			Bihar and Orissa.			Central Provinces and Berar.			Assam.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—*concld.*												
REMITTANCES BETWEEN DISTRICTS—*concld.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—*concld.*												
Cash Remittances between Treasuries	11,28,25,783	11,28,25,783	...	5,77,13,545	5,77,13,545	...	1,52,28,547	1,52,28,547	...	3,58,69,076	3,58,69,076	...
Customs Remittances	1,75,53,502	1,75,60,589	—7,087	...	...	...	...	...	...	...	...	...
Forest Remittances	2,37,37,343	2,39,35,862	—1,98,519	10,19,373	10,15,007	+4,366	75,15,840	75,44,941	—29,101	21,69,280	21,44,111	+25,169
Small Coin Depôt Remittances	40,07,813	39,80,313	+27,500	15,68,895	16,48,895	—80,000	...	...	...	9,59,605	9,59,605	...
Miscellaneous Remittances	...	...	...	14,46,746	14,22,388	+24,358	14,13,788	13,41,205	+72,583	3,44,693	3,42,618	+2,075
Public Works Remittances	1,58,83,322	1,59,81,140	—97,818	80,49,508	80,27,053	+22,455	1,04,75,843	1,05,16,925	—41,082	30,43,697	31,04,486	—60,789
REMITTANCES BY BILLS—												
Supply Bills since April 1873	1,57,14,541	1,56,96,441	+13,100	1,63,280	1,68,280	—5,000	26,70,500	26,70,500	...	1,61,491	1,75,021	—13,530
Foreign Supply Bills	39,250	41,800	—2,550	4,19,538	4,17,988	+1,550	1,650	1,650	...	78,44,500	78,17,800	+26,700
RemittanceTransfer Receipts since April 1873	94,47,186	96,56,043	—2,08,857	67,59,633	67,83,377	—23,744	45,76,064	46,16,134	—40,070	4,78,868	5,21,651	—42,783
Foreign Remittance Transfer Receipts	5,95,243	5,79,721	+15,522	17,02,885	16,50,560	+52,325	19,99,943	20,04,496	—4,553	3,37,296	3,24,661	+12,635
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	41,85,784	10,26,54,050	—9,84,68,266	2,00,18,505	2,19,05,123	—18,86,618	1,28,37,520	2,45,54,601	—1,17,17,081	84,50,500	2,16,08,358	—1,31,57,858
Central Adjusting Account	...	...	...	...	...	...	...	...	...	2,232	1,781	+451
TOTAL	20,39,89,767	30,29,11,742	—9,89,21,975	9,88,61,908	10,07,52,216	—18,90,308	5,67,19,695	6,84,78,999	—1,17,59,304	5,96,61,238	7,28,69,168	—1,32,07,930

No. 102.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1920.

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—													
Account between—													
India and Madras—													
India Accounts	5,18,84,000	6,87,60,243	—1,68,76,243	...	...	...	...	...	...	...	...	...	+2,258
Madras Accounts	6,84,61,265	5,15,82,764	...	+1,68,78,501	...	...	...	...	...	...	...	...	
India and Bombay—													
India Accounts	78,20,39,843	79,26,26,379	—1,05,86,536	...	...	...	...	...	...	...	...	...	+13,756
Bombay Accounts	80,30,89,385	79,24,89,093	...	...	+1,06,00,292	...	...	...	...	...	...	...	
India and Bengal—													
India Accounts	1,33,59,729	1,24,87,268	+8,72,461	...	...	...	...	...	...	...	...	...	—10,336
Bengal Accounts	1,24,92,618	1,33,75,415	...	...	...	—8,82,797	...	...	...	...	...	...	
India & U. P. of Agra & Oudh—													
India Accounts	2,23,60,196	3,06,01,257	—82,41,061	...	...	...	...	...	...	...	...	...	+16,008
United Provinces of Agra & Oudh Accounts	3,05,57,285	2,23,00,216	...	...	...	...	+82,57,069	...	...	...	...	...	
India and Punjab and N.-W F.—													
India Accounts	2,84,63,331	4,14,30,565	—1,29,66,734	...	...	...	...	...	...	...	...	...	—14,766
Punjab and N.-W.F. Accounts	4,06,61,179	2,77,09,211	...	...	...	...	...	+1,29,51,968	...	...	...	...	
India and Burma—													
India Accounts	1,95,17,228	2,33,35,229	—38,18,001	...	...	...	...	...	...	...	...	...	+17,980
Burma Accounts	2,19,76,772	1,81,40,791	...	...	...	...	...	...	+38,35,981	...	...	...	
India and Bihar and Orissa—													
India Accounts	31,59,092	1,45,36,215	—1,13,77,123	...	...	...	...	...	...	...	...	...	+12,948
Bihar and Orissa Accounts	1,45,28,520	31,38,449	...	...	...	...	...	...	...	+1,13,90,071	...	...	
India and C. P. and Berar—													
India Accounts	17,04,935	1,16,80,500	—99,75,565	...	...	...	...	...	...	...	...	...	+19
C. P. and Berar Accounts	1,17,16,289	17,40,705	...	...	...	...	...	...	...	...	+99,75,584	...	
India and Assam—													
India Accounts	9,25,658	47,62,008	—38,36,350	...	...	...	...	...	...	...	...	...	+40,000
Assam Accounts	47,68,472	8,92,122	...	...	...	...	...	...	...	...	...	+38,76,350	
Madras and Bombay—													
Madras Accounts	40,95,189	27,89,096	...	+13,06,093	...	...	...	...	...	...	...	...	—67
Bombay Accounts	27,85,354	40,91,514	...	...	—13,06,160	...	...	...	...	...	...	...	
Madras and Bengal—													
Madras Accounts	27,779	21,447	...	+6,332	...	...	...	...	...	...	...	...	...
Bengal Accounts	21,442	27,774	...	...	...	—6,332	...	...	...	...	...	...	
Madras and United Provinces of Agra and Oudh—													
Madras Accounts	2,45,560	4,63,833	...	—2,18,273	...	...	...	...	...	...	...	...	...
U. P. of Agra & O. Accounts	4,64,565	2,46,292	...	...	...	...	+2,18,273	...	...	...	...	...	
Madras and Punjab and N.-W. F.—													
Madras Accounts	17,23,407	6,74,357	...	+10,49,050	...	...	...	...	...	...	...	...	—1
Punjab and N.-W.F. Accounts	6,70,499	17,19,550	...	...	...	...	...	—10,49,051	...	...	...	...	

Madras and Burma—														
Madras Accounts	21,087	2,20,250	...	—1,99,163	...	...	...	...	...	...	...	...	}	—73,343
Burma Accounts	2,20,172	94,352	...	...	...	...	...	...	+1,25,820	...	...	...		
Madras and Bihar and Orissa—														
Madras Accounts	35,927	30,769	...	+5,158	...	...	...	...	...	...	...	...	}	...
Bihar and Orissa Accounts	30,769	35,927	...	...	...	...	...	...	...	—5,158	...	...		
Madras and C. P. and Berar—														
Madras Accounts	29,327	99,428	...	—70,101	...	...	...	...	...	...	...	...	}	...
C. P. and Berar Accounts	99,400	29,299	...	...	...	...	...	...	...	...	+70,101	...		
Madras and Assam—														
Madras Accounts	...	10,116	...	—10,116	...	...	...	...	...	...	...	...	}	...
Assam Accounts	10,116	...	...	...	...	...	...	...	...	...	...	+10,116		
Bombay and Bengal—														
Bombay Accounts	25,04,355	51,62,133	...	...	—26,57,778	...	...	...	...	...	...	...	}	—12
Bengal Accounts	51,60,711	25,02,945	...	...	...	+26,57,766	...	...	...	...	...	...		
Bombay and U. P. of Agra and Oudh—														
Bombay Accounts	13,10,650	87,65,103	...	...	—74,54,453	...	...	...	...	...	...	...	}	—9,624
U. P. of Agra and Oudh Accounts	85,70,951	11,26,122	...	...	...	...	+74,44,829	...	...	...	...	...		
Bombay and Punjab and N.-W. F.—														
Bombay Accounts	27,93,069	2,90,86,322	...	...	—2,62,93,253	...	...	...	...	...	...	...	}	—338
Punjab and N.-W. F. Accounts	2,90,71,886	27,78,971	...	...	...	...	...	+2,62,92,915	...	...	...	...		
Bombay and Burma—														
Bombay Accounts	97,912	1,74,822	...	...	—76,910	...	...	...	...	...	...	...	}	+73,342
Burma Accounts	1,71,422	21,170	...	...	...	...	...	...	+1,50,252	...	...	...		
Bombay and Bihar and Orissa—														
Bombay Accounts	3,40,095	21,51,532	...	...	—18,11,437	...	...	...	...	...	...	...	}	+1
Bihar and Orissa Accounts	21,26,422	3,14,984	...	...	...	...	...	...	...	+18,11,438	...	...		
Bombay and C. P. and Berar—														
Bombay Accounts	16,65,989	27,69,006	...	...	—11,03,017	...	...	...	...	...	...	...	}	+366
C. P. and Berar Accounts	27,58,661	16,55,278	...	...	...	...	...	...	...	...	+11,03,383	...		
Bombay and Assam—														
Bombay Accounts	19,022	2,78,859	...	...	—2,59,837	...	...	...	...	...	...	...	}	+1
Assam Accounts	2,78,083	18,245	...	...	...	...	...	...	...	...	...	+2,59,838		
Bengal and U. P. of Agra and Oudh—														
Bengal Accounts	7,18,254	1,68,139	...	...	...	+5,50,115	...	...	...	...	...	...	}	+1
U. P of Agra and Oudh Accounts	1,70,451	7,20,565	...	...	...	...	—5,50,114	...	...	...	...	...		
Bengal and Punjab and N.-W. F.—														
Bengal Accounts	61,198	3,71,387	...	...	...	—3,10,189	...	...	...	...	...	...	}	+90
Punjab and N.-W. F. Accounts	3,63,878	53,599	...	...	...	...	...	+3,10,279	...	...	...	...		
Bengal and Burma—														
Bengal Accounts	4,16,296	1,93,874	...	...	...	+2,22,422	...	...	...	...	...	...	}	+1
Burma Accounts	1,94,000	4,16,421	...	...	...	...	...	...	—2,22,421	...	...	...		
Bengal and Bihar and Orissa—														
Bengal Accounts	10,38,396	16,15,518	...	...	...	—5,77,122	...	...	...	...	...	...	}	+44,740
Bihar and Orissa Accounts	16,93,756	10,71,894	...	...	...	...	...	...	...	+6,21,862	...	...		
Carried over	2,00,36,72,347	2,00,35,59,323	—7,68,05,152	+1,87,47,481	—3,03,62,553	+16,53,863	+1,53,70,057	+3,85,06,111	+38,89,632	+1,38,18,213	+1,11,49,068	+41,46,304		+1,13,024

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1920—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*contd.*													
Brought forward .	2,00,36,72,347	2,00,35,59,323	—7,68,05,152	+1,87,47,481	—3,03,62,553	+16,53,863	+1,53,70,057	+3,85,06,111	+38,89,632	+1,38,18,213	+1,11,49,068	+41,46,304	+1,13,024
ACCOUNT BETWEEN—													
Bengal and C. P. and Berar—													
Bengal Accounts . . .	42,917	24,134	...	...	...	+18,783	...	...	...	...	...	...	...
C. P. and Berar Accounts .	23,954	42,737	...	...	...	...	...	...	...	...	—18,783	...	
Bengal and Assam—													
Bengal Accounts . . .	77,80,261	9,07,586	...	...	...	+68,72,675	...	...	...	...	...	...	+20,842
Assam Accounts . . .	9,21,693	77,73,526	...	...	...	...	...	...	...	...	...	—68,51,833	
U. P. of Agra and Oudh and Punjab and N.-W. F.—													
U. P. of Agra and Oudh Accounts	16,46,439	29,49,935	...	...	...	...	—13,03,496	...	...	...	...	...	+109
Punjab and N.-W. F. Accounts .	29,38,676	16,35,071	...	...	...	...	...	+13,03,605	...	...	...	...	
U. P. of Agra and Oudh and Burma—													
U. P. of Agra and Oudh Accounts	60,082	1,76,655	...	...	...	...	—1,16,573	...	...	...	...	...	...
Burma Accounts . . .	1,76,656	60,083	...	...	...	...	...	...	+1,16,573	...	...	...	
U. P. of Agra and Oudh and Bihar and Orissa—													
U. P. of Agra and Oudh Accounts	2,46,988	8,92,119	...	...	...	...	—6,45,131	...	...	...	...	...	+1
Bihar and Orissa Accounts .	8,90,570	2,45,438	...	...	...	...	...	...	...	+6,45,132	...	...	
U. P. of Agra and Oudh and C. P. and Berar—													
U. P. of Agra and Oudh Accounts	5,56,959	4,05,584	...	...	...	...	+1,51,375	...	...	...	...	...	+192
C. P. and Berar Accounts . .	4,01,355	5,52,538	...	...	...	...	...	...	...	...	—1,51,183	...	
U. P. of Agra and Oudh and Assam—													
U. P. of Agra and Oudh Accounts	1,29,229	1,32,255	...	...	...	...	—3,026	...	...	...	...	...	...
Assam Accounts . . .	1,32,235	1,29,209	...	...	...	...	...	...	...	...	...	+3,026	

Punjab and N.-W. F. and Burma—														
Punjab and N.-W. F. Accounts	95,281	1,03,061	...	...	...	...	...	−7,780	...	...	...	...	}	+327
Burma Accounts	1,05,483	97,376	...	...	...	...	...	...	+8,107	...	...	...	}	
Punjab and N.-W. F. and Bihar and Orissa—														
Punjab and N.-W. F. Accounts	30,681	92,942	...	...	...	...	...	−62,261	...	...	...	...	}	−1
Bihar and Orissa Accounts	92,702	30,442	...	...	...	...	...	...	...	+62,260	...	...	}	
Punjab and N.-W. F. and C. P. and Berar—														
Punjab and N.-W. F. Accounts	2,27,197	2,09,460	...	...	...	...	...	+17,737	...	...	...	...	}	+323
C. P. and Berar Accounts	2,10,222	2,27,636	...	...	...	...	...	...	...	...	−17,414	...	}	
Punjab and N.-W. F. and Assam—														
Punjab and N.-W. F. Accounts	88,362	15,973	...	...	...	...	...	+72,389	...	...	...	...	}	...
Assam Accounts	15,956	88,345	...	...	...	...	...	...	...	...	...	−72,389	}	
Burma and Bihar and Orissa—														
Burma Accounts	9,029	6,454	...	...	...	...	...	...	+2,575	...	...	...	}	−2
Bihar and Orissa Accounts	6,453	9,030	...	...	...	...	...	...	...	−2,577	...	...	}	
Burma and C. P. and Berar—														
Burma Accounts	82,004	25,125	...	...	...	...	...	...	+56,879	...	...	...	}	−1
C. P. and Berar Accounts	25,870	82,750	...	...	...	...	...	...	...	...	−56,880	...	}	
Burma and Assam—														
Burma Accounts	15,208	61,860	...	...	...	...	...	...	−46,652	...	...	...	}	+11,920
Assam Accounts	61,481	2,909	...	...	...	...	...	...	...	...	...	+58,572	}	
Bihar and Orissa and C. P. and Berar—														
Bihar and Orissa Accounts	1,18,552	25,267	...	...	...	...	...	...	...	+93,285	...	...	}	+1
C. P. and Berar Accounts	25,268	1,18,552	...	...	...	...	...	...	...	...	−93,284	...	}	
Bihar and Orissa and Assam—														
Bihar and Orissa Accounts	9,966	2,16,691	...	...	...	...	...	...	...	−2,06,725	...	...	}	...
Assam Accounts	2,16,667	9,942	...	...	...	...	...	...	...	...	...	+2,06,725	}	
C. P. and Berar and Assam—														
C. P. and Berar Accounts	12	9,336	...	...	...	...	...	...	...	...	−9,324	...	}	...
Assam Accounts	9,336	12	...	...	...	...	...	...	...	...	...	+9,324	}	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL	2,02,10,66,091	2,02,09,19,356	−7,68,05,152	+1,87,47,481	−3,03,62,553	+85,45,321	+1,34,53,206	+2,98,29,801	+40,27,114	+1,44,09,588	+1,08,02,200	−25,00,271		+1,46,735

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1920—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
1st (Peshawar) Division, and 2nd (Rawalpindi) Division—													
1st (Peshawar) Division . .	4,28,433	4,64,412	*—35,979*	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) „ . .	4,65,919	4,29,940	+35,979	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 3rd (Lahore) Division—													
1st (Peshawar) Division . .	98,774	1,69,745	*—70,971*	...	...	...	...	...	...	...	...	...	+1
3rd (Lahore) „ . .	1,68,782	97,810	+70,972	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 4th (Quetta) Division—													
1st (Peshawar) Division . .	17,712	13,665	+4,047	...	...	...	...	...	...	...	...	...	...
4th (Quetta) „ . .	15,716	19,763	*—4,047*	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division and 5th (Mhow) Division—													
1st (Peshawar) Division . .	78,039	1,00,461	*—22,422*	...	...	...	...	...	...	...	...	...	...
5th (Mhow) „ . .	1,04,035	81,613	+22,422	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 6th (Poona) Division—													
1st (Peshawar) Division . .	1,00,246	52,666	+47,580	...	...	...	...	...	...	...	...	...	...
6th (Poona) „ . .	65,978	1,13,558	*—47,580*	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 7th (Meerut) Division—													
1st (Peshawar) Division . .	2,23,520	2,67,373	*—43,853*	...	...	...	...	...	...	...	...	...	...
7th (Meerut) „ . .	2,83,681	2,39,828	+43,853	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 8th (Lucknow) Division—													
1st (Peshawar) Division . .	26,468	92,640	*—66,172*	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) „ . .	97,122	30,951	+66,171	...	...	...	...	...	...	...	...	...	*—1*

1st (Peshawar) Division and 9th (Secunderabad) Division—														
1st (Peshawar) Division . .	24,297	16,772	+7,525	...	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) „ . .	25,502	33,028	*—7,526*	...	...	...	...	...	...	...	...	...	...	*—1*
1st (Peshawar) Division and Burma Division—														
1st (Peshawar) Division . .	2,733	3,225	—492	...	...	...	...	...	...	...	...	...	...	
Burma „ . .	2,932	2,439	*+493*	...	...	...	...	...	...	...	...	...	...	+1
1st (Peshawar) Division and Supply—														
1st (Peshawar) Division . .	2,15,095	29,214	+1,85,881	...	...	...	...	...	...	...	...	...	...	
Supply	29,996	2,15,877	*—1,85,981*	...	...	...	...	...	...	...	...	...	...	...
1st (Peshawar) Division and Central War Accounts—														
1st (Peshawar) Division . .	99,56,256	2,88,25,933	*—1,88,69,677*	...	...	...	...	...	...	...	...	...	...	
Central War Accounts . .	2,88,71,658	1,00,01,980	+1,88,69,678	...	...	...	...	...	...	...	...	...	...	+1
1st (Peshawar) Division and Non-Military Pay and Pension Accounts—														
1st (Peshawar) Division . .	521	24,673	—24,152	...	...	...	...	...	...	...	...	...	...	
Non-Military Pay and Pension Accounts.	27,074	2,921	+24,153	...	...	...	...	...	...	...	...	...	...	+1
2nd (Rawalpindi) Division and 3rd (Lahore) Division—														
2nd (Rawalpindi) Division	1,78,610	2,13,166	—34,556	...	...	...	...	...	...	...	...	...	...	
3rd (Lahore) „ . .	4,75,596	4,41,040	*+34,556*	...	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 4th (Quetta) Division—														
2nd (Rawalpindi) Division .	48,792	1,29,750	*—80,958*	...	...	...	...	...	...	...	...	...	...	
4th (Quetta) „ .	1,33,393	52,435	+80,958	...	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 5th (Mhow) Division—														
2nd (Rawalpindi) Division .	83,264	47,611	+35,653	...	...	...	...	...	...	...	...	...	...	
5th (Mhow) „ . .	76,126	1,11,778	*—35,652*	...	...	...	...	...	...	...	...	...	...	+1
2nd (Rawalpindi) Division and 6th (Poona) Division—														
2nd (Rawalpindi) Division . .	3,89,576	6,73,489	—2,83,913	...	...	...	...	...	...	...	...	...	...	
6th (Poona) „ . .	6,93,085	4,09,172	*+2,83,913*	...	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 7th (Meerut) Division—														
2nd (Rawalpindi) Division .	4,15,426	3,53,873	*+61,553*	...	...	...	...	...	...	...	...	...	...	
7th (Meerut) „ . .	3,67,180	4,28,734	—61,554	...	...	...	...	...	...	...	...	...	...	*—1*
2nd (Rawalpindi) Division and 8th (Lucknow) Division—														
2nd (Rawalpindi) Division .	4,76,322	4,69,123	*+7,199*	...	...	...	...	...	...	...	...	...	...	
8th (Lucknow) „ .	8,97,259	9,04,458	—7,199	...	...	...	...	...	...	...	...	...	...	...
Carried over .	4,55,65,118	4,55,65,116	*+2*	...	...	...	...	...	...	...	...	...	...	+2

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1920—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	4,55,65,118	4,55,65,116	+2	...	...	...	...	...	...	...	...	...	+2
2nd (Rawalpindi) Division and 9th (Secunderabad) Division—													
2nd (Rawalpindi) Division .	38,506	22,270	+16,236	...	...	...	...	...	...	...	...	...	+1
9th (Secunderabad) „ .	27,559	43,794	—*16,235*	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Burma Division—													
2nd (Rawalpindi) Division .	5,533	2,574	+2,959	...	...	...	...	...	...	...	...	...	—*1*
Burma Division . . .	2,574	5,534	—*2,960*	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Supply—													
2nd (Rawalpindi) Division .	2,32,090	3,45,586	—*1,13,496*	...	...	...	...	...	...	...	...	...	...
Supply	3,37,534	2,24,038	+1,13,496	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Central War Accounts—													
2nd (Rawalpindi) Division .	1,85,92,068	5,41,85,340	—*3,55,93,272*	...	...	...	...	...	...	...	...	...	—*2*
Central War Accounts . .	5,19,21,782	1,63,28,512	+3,55,93,270	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Non-Military Pay and Pension Accounts—													
2nd (Rawalpindi) Division .	3,377	73,634	—*70,257*	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension Accounts.	72,618	2,361	+70,257	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 4th (Quetta) Division—													
3rd (Lahore) Division . .	81,705	1,10,486	—*28,781*	...	...	...	...	...	...	...	...	...	—*1*
4th (Quetta) „ . .	1,01,584	72,804	+28,780	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 5th (Mhow) Division—													
3rd (Lahore) Division . .	1,67,430	52,729	+1,14,701	...	...	...	...	...	...	...	...	...	...
5th (Mhow) „ . .	41,231	1,55,932	—*1,14,701*	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 6th (Poona) Division—													
3rd (Lahore) Division . .	2,14,318	2,54,732	—*40,414*	...	...	...	...	...	...	...	...	...	+1,02
6th (Poona) „ . .	2,04,380	1,63,864	+40,516	...	...	...	...	...	...	...	...	...	

3rd (Lahore) Division and 7th (Meerut) Division –													
3rd (Lahore) Division	1,51,019	1,43,743	+7,276	...	...	...	...	...	...	...	...	...	—1
7th (Meerut) „	1,41,172	1,48,449	—7,277	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 8th (Lucknow) Division—													
3rd (Lahore) Division	38,391	41,283	—2,892	...	...	...	...	...	...	...	...	...	+1
8th (Lucknow) „	42,210	39,317	+2,893	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 9th (Secunderabad) Division—													
3rd (Lahore) Division	60,630	47,654	+12,976	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	43,523	56,499	—12,976	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and Burma Division—													
3rd (Lahore) Division	8,480	1,755	+6,725	...	...	...	...	...	...	...	...	...	...
Burma Division	1,531	8,256	—6,725	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and Supply —													
3rd (Lahore) Division	3,98,100	23,58,939	—19,60,839	...	...	...	...	...	...	...	...	...	—6
Supply	22,98,588	3,37,755	+19,60,833	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and Central War Accounts—													
3rd Lahore) Division	87,86,493	6,17,87,551	—5,30,01,058	...	...	...	...	...	...	...	...	...	—2,942
Central War Accounts	6,18,19,705	88,21,589	+5,29,98,116	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and Chief Auditor Non-Military Pay and Pension Accounts—													
3rd Lahore Division	40,505	36,994	+3,511	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension Accounts	28,751	32,262	—3,511	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 5th (Mhow) Division—													
4th (Quetta) Division	1,91,068	94,091	+96,977	...	...	...	...	...	...	...	...	...	...
5th (Mhow) „	52,546	1,49,523	—96,977	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 6th (Poona) Division—													
4th (Quetta) Division	96,698	54,054	+42,644	...	...	...	...	...	...	...	...	...	+1
6th (Poona) „	55,065	97,708	—42,643	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 7th (Meerut) Division—													
4th (Quetta) Division	55,279	61,307	—6,028	...	...	...	...	...	...	...	...	...	—1
7th (Meerut) „	68,349	62,322	+6,027	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 8th (Lucknow) Division—													
4th (Quetta) Division	16,376	56,115	—39,739	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) „	55,978	16,239	+39,739	...	...	...	...	...	...	...	...	...	
Carried over	19,20,59,864	19,20,62,711	—2,847	...	...	...	...	...	...	...	...	...	—2,847

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1920—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—contd.													
Brought forward .	19,20,59,864	19,20,62,711	*—2,847*	...	...	...	...	...	...	...	...	...	*—2,847*
4th (Quetta) Division and 9th (Secunderabad) Division—													
4th (Quetta) Division . .	50,423	26,032	+24,391	...	...	...	...	...	...	...	...	...	*—1*
9th (Secunderabad) Division .	25,801	50,193	*—24,392*	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Burma Division—													
4th (Quetta) Division . .	4,732	7,682	*—2,950*	...	...	...	...	...	...	...	...	...	*—1*
Burma „ . .	6,873	3,924	+2,949	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Supply—													
4th (Quetta) Division . .	1,83,633	13,83,461	*—11,99,828*	...	...	...	...	...	...	...	...	...	+1
Supply	13,70,264	1,70,435	+11,99,829	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Central War Accounts—													
4th (Quetta) Division . .	1,69,61,200	9,55,61,166	*—7,85,99,966*	...	...	...	...	...	...	...	...	...	+505
Central War Accounts . .	9,47,67,314	1,61,66,843	+7,86,00,471	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Non-Military Pay and Pension Accounts—													
4th (Quetta) Division . .	2,935	2,265	*—330*	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension Accounts . .	3,086	2,756	+330	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 6th (Poona) Division—													
5th (Mhow) Division . .	62,254	2,25,638	*—1,63,384*	...	...	...	...	...	...	...	...	...	*—272*
6th (Poona) „ . . .	2,59,162	96,050	+1,63,112	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 7th (Meerut) Division—													
5th (Mhow) Division . .	31,649	43,617	*—11,968*	...	...	...	...	...	...	...	...	...	...
7th (Meerut) „ . . .	44,415	32,447	+11,968	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 8th (Lucknow) Division—													
5th (Mhow) Division . .	37,684	57,874	*—20,190*	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) „ . .	57,894	37,704	+20,190	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 9th (Secunderabad) Division—													
5th (Mhow) Division . .	19,934	17,782	+2,152	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division .	17,495	19,647	*—2,152*	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and Burma Division—													
5th (Mhow) Division . .	7,009	5,392	+1,617	...	...	...	...	...	...	...	...	...	*—1*
Burma „ . .	7,227	8,845	*—1,618*	...	...	...	...	...	...	...	...	...	

5th (Mhow) Division and Supply—														
5th (Mhow) Division	5,52,749	16,19,792	*—10,67,043*	...	...	...	...	...	...	...	...	...	...	+1
Supply	18,84,629	8,17,585	+10,67,044	...	...	...	...	...	...	...	...	...		
5th (Mhow) Division and Central War Accounts—														
5th (Mhow) Division	1,11,53,350	3,79,38,516	*—2,67,85,166*	...	...	...	...	...	...	...	...	...	...	+635
Central War Accounts	3,78,87,639	1,11,01,838	+2,67,85,801	...	...	...	...	...	...	...	...	...		
5th (Mhow) Division and Non-Military, Pay and Pension Accounts—														
5th (Mhow) Division	13,918	8,563	+5,355	...	...	...	...	...	...	...	...	...	...	*—1*
Non-Military Pay and Pension, etc.	8,520	13,876	*—5,356*	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 7th (Meerut) Division—														
6th (Poona) Division	66,906	1,15,747	*—48,841*	...	...	...	...	...	...	...	...	...	...	*—374*
7th (Meerut) „	1,22,295	73,828	+48,467	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 8th (Lucknow) Division—														
6th (Poona) Division	63,626	74,783	*—11,157*	...	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) „	59,489	48,332	+11,157	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 9th (Secunderabad) Division—														
6th (Poona) Division	1,38,601	84,878	+53,723	...	...	...	...	...	...	...	...	...	...	*—1*
9th (Secunderabad) Division	61,869	1,15,593	*—53,724*	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Burma Division—														
6th (Poona) Division	21,029	1,27,614	*—1,06,585*	...	...	...	...	...	...	...	...	...	...	*—248*
Burma Division	1,30,467	24,130	+1,06,337	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Supply—														
6th (Poona) Division	5,09,517	17,03,796	*—11,94,279*	...	...	...	...	...	...	...	...	...	...	...
Supply	16,88,569	4,94,290	+11,94,279	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Central War Accounts—														
6th (Poona) Division	98,18,750	10,47,38,710	*—9,49,19,960*	...	...	...	...	...	...	...	...	...	...	+92
Central War Accounts	10,48,23,040	99,02,988	+9,49,20,052	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Non-Military, Pay and Pension Accounts—														
6th (Poona) Division	34,007	49,884	*—15,877*	...	...	...	...	...	...	...	...	...	...	*—1*
Non-Military Pay and Pension, etc.	50,431	34,555	+15,876	...	...	...	...	...	...	...	...	...		
7th (Meerut) Division and 8th (Lucknow) Division—														
7th (Meerut) Division	44,287	92,916	*—48,629*	...	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) Division	92,962	44,333	+48,629	...	...	...	...	...	...	...	...	...		
7th (Meerut) Division and 9th (Secunderabad) Division—														
7th (Meerut) Division	21,933	16,845	+5,088	...	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	27,143	32,231	*—5,088*	...	...	...	...	...	...	...	...	...		
7th (Meerut) Division and Burma Division—														
7th (Meerut) Division	6,763	7,563	*—800*	...	...	...	...	...	...	...	...	...	...	+1
Burma Division	6,148	5,347	+801	...	...	...	...	...	...	...	...	...		
Carried over	47,52,69,485	47,52,71,997	*—2,512*	...	...	...	...	...	...	...	...	...		*—2,512*

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1920—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY —*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	47,52,69,485	47,52,71,997	*—2,512*	...	...	...	...	...	...	...	...	...	*—2,512*
7th (Meerut) Division and Supply—													
7th (Meerut) Division	2,53,333	11,46,499	*—8,92,166*	...	...	...	...	...	...	...	...	...	
Supply	10,87,314	1,95,148	+8,92,166	...	...	...	...	...	...	...	...	...	...
7th (Meerut) Division and Central War Accounts—													
7th (Meerut) Division	98,91,983	4,40,15,077	*—3,41,23,094*	...	...	...	...	...	...	...	...	...	
Central War Accounts	4,39,39,469	98,16,624	+3,41,22,845	...	...	...	...	...	...	...	...	...	*—249*
7th (Meerut) Division and Chief Auditor Non-Military, Pay and Pensions Accounts—													
7th (Meerut) Division	2,053	24,552	*—22,499*	...	...	...	...	...	...	...	...	...	
Non-Military Pay and Pension Accounts	1,56,513	1,34,013	+22,500	...	...	...	...	...	...	...	...	...	+1
8th (Lucknow) Division and 9th (Secunderabad) Division—													
8th (Lucknow) Division	71,003	7,456	+63,547	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division	8,265	71,812	*—63,547*	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) Division and Burma Division—													
8th (Lucknow) Division	6,722	6,963	*—241*	...	...	...	...	...	...	...	...	...	
Burma Division	7,604	7,363	+241	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) Division and Supply—													
8th (Lucknow) Division	1,05,190	5,25,404	*—4,20,214*	...	...	...	...	...	...	...	...	...	
Supply	5,41,839	1,21,624	+4,20,215	...	...	...	...	...	...	...	...	...	+1
8th (Lucknow) Division and Central War Accounts—													
th (Lucknow) Division	1,16,03,706	4,11,51,350	*—2,95,47,644*	...	...	...	...	...	...	...	...	...	
Central War Accounts	4,11,55,517	1,16,07,957	+2,95,47,560	...	...	...	...	...	...	...	...	...	*—84*
8th (Lucknow) Division and Non-Militlitary, Pay and Pension Accounts—													
8th (Lucknow) Division	48,037	31,463	+16,574	...	...	...	...	...	...	...	...	...	
Non-Military Pay and Pension etc.	31,705	48,278	*—16,573*	...	...	...	...	...	...	...	...	...	+1
9th (Secunderabad) Division and Burma Division—													
9th (Secunderabad) Division	32,884	52,049	*—19,165*	...	...	...	...	...	...	...	...	...	
Burma Division	50,346	31,180	+19,166	...	...	...	...	...	...	...	...	...	+1
9th (Secunderabad) Division and Supply—													
9th (Secunderabad) Division	1,64,134	12,53,247	*—10,89,113*	...	...	...	...	...	...	...	...	...	
Supply	12,49,656	1,60,543	+10,89,113	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division and Central War Accounts—													
9th (Secunderabad) Division	71,55,235	2,73,13,717	*—2,01,58,482*	...	...	...	...	...	...	...	...	...	
Central War Accounts	2,73,34,091	71,75,217	+2,01,58,874	...	...	...	...	...	...	...	...	...	+392

9th (Secunderabad) Division—and Non-Military, Pay and Pension Accounts—													
9th (Secunderabad) Division	2,206	13,609	—11,403	...	...	...	...	...	...	...	...	...	+1
Non-Military Pay and Pension etc.	13,710	2,306	+11,404	...	...	...	...	...	...	...	...	...	
Burma Division and Supply—													
Burma Division	98,295	38,626	+59,669	...	...	...	...	...	...	...	...	...	+1
Supply	38,214	97,882	—59,668	...	...	...	...	...	...	...	...	...	
Burma Division and Central War Accounts—													
Burma Division	40,49,201	1,93,43,427	—1,52,94,226	...	...	...	...	...	...	...	...	...	-14
Central War Accounts	1,93,47,278	40,53,066	+1,52,94,212	...	...	...	...	...	...	...	...	...	
Burma Division and Non-Military, Pay and Pension Accounts—													
Burma Division	349	43	+306	...	...	...	...	...	...	...	...	...	...
Non-Military, Pay and Pension Accounts—	113	419	—306	...	...	...	...	...	...	...	...	...	
Supply and Central War Accounts—													
Supply	5,31,19,488	11,64,34,417	—6,33,14,929	...	...	...	...	...	...	...	...	...	+44,041
Central War Accounts	11,69,40,154	5,35,81,184	+6,33,58,970	...	...	...	...	...	...	...	...	...	
Supply and Non-Military, Pay and Pension Accounts—													
Supply	37,952	7,696	+30,256	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension, etc.	12,411	42,667	—30,256	...	...	...	...	...	...	...	...	...	
Central War Accounts and Non-Military, Pay and Pension Accounts—													
Central War Accounts	4,39,32,323	38,63,356	+4,00,68,967	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension Accounts	38,71,940	4,39,40,907	—4,00,68,967	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY	86,16,29,718	86,15,88,138	+41,580	...	...	...	...	...	...	...	...	...	+41,580
TRANSFERS BETWEEN INDIAN POSTAL AND TELEGRAPH AND INDO-EUROPEAN TELEGRAPH DEPARTMENTS	16,96,960	16,84,489	+12,471	...	...	...	...	...	...	...	...	...	+12,471
TRANSFERS BETWEEN RAILWAY DEPARTMENT.													
Railway Revenue	34,67,23,033	33,25,34,813	+1,41,78,327	...	...	...	...	...	...	...	...	+9,893	+1,41,88,220
Railway Capital	25,66,30,571	27,08,18,791	—1,42,16,592	...	...	...	...	...	...	...	...	+28,372	—1,41,88,220
TOTAL TRANSFERS BETWEEN RAILWAY DEPARTMENT.	60,33,53,604	60,33,53,604	—38,265	...	...	...	...	...	...	...	...	+38,265	...

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1920—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS.	65,02,477	65,02,477	...	...	...	...	...	...	...	...	...	...	...
ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS—													
ACCOUNT BETWEEN—,													
India and Posts and Telegraphs—													
Civil Accounts . . .	11,76,57,288	6,68,72,375	+5,07,84,913	...	...	...	...	...	...	...	...	...	—24,364
Posts and Telegraphs Accounts .	6,13,92,872	11,22,02,149	—5,08,09,277	...	...	...	...	...	...	...	...	...	
Madras and Posts and Telegraphs—													
Civil Accounts . . .	4,17,21,552	6,75,72,831	...	—2,58,51,279	...	...	...	...	...	...	...	...	+375
Posts and Telegraphs Accounts.	6,75,55,147	4,17,03,493	+2,58,51,654	...	...	...	...	...	...	...	...	...	
Bombay and Posts and Telegraphs—													
Civil Accounts . . .	9,61,09,053	10,91,66,538	...	...	—1,30,57,485	...	...	...	...	...	...	...	+11,728
Posts and Telegraphs Accounts.	10,93,47,849	9,62,78,636	+1,30,69,213	...	...	...	...	...	...	...	...	...	

Bengal and Posts and Telegraphs—														
Civil Accounts	6,89,87,517	6,64,60,839	...	...	...	+25,26,678	...	...	...	...	...	...	}	+3,406
Posts and Telegraphs Accounts	6,64,63,474	6,89,86,746	—25,23,272	...	...	...	...	...	...	...	...	...	}	
United Provinces of Agra & Oudh and Posts and Telegraphs—														
Civil Accounts	3,41,50,194	7,96,59,453	...	...	...	...	—4,55,09,259	...	...	...	...	...	}	+1,484
Posts and Telegraphs Accounts	7,96,62,062	3,41,51,319	+4,55,10,743	...	...	...	...	...	...	...	...	...	}	
Punjab and North-West Frontier Province and Posts and Telegraphs—														
Civil Accounts	5,47,42,940	8,21,42,470	...	...	...	...	...	—2,73,99,530	...	...	...	...	}	+6,648
Posts and Telegraphs Accounts	8,21,46,801	5,47,40,623	+2,74,06,178	...	...	...	...	...	...	...	...	...	}	
Burma and Posts and Telegraphs—														
Civil Accounts	5,10,86,259	56,91,211	...	...	...	...	...	...	+4,53,95,048	...	...	...	}	—918
Posts and Telegraphs Accounts	56,88,874	5,10,84,840	—4,53,95,966	...	...	...	...	...	...	...	...	...	}	
Bihar & Orissa and Posts and Telegraphs—														
Civil Accounts	1,68,24,232	3,19,80,391	...	...	...	...	...	...	...	—1,51,56,159	...	...	}	—1
Posts and Telegraphs Accounts	3,19,73,499	1,68,17,341	+1,51,56,158	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Berar and Posts and Telegraphs—														
Civil Accounts	2,07,02,418	65,27,955	...	...	...	...	...	...	...	...	+1,41,74,463	...	}	+1,480
Posts and Telegraphs Accounts	65,29,548	2,07,02,531	—1,41,72,983	...	...	...	...	...	...	...	...	...	}	
Assam and Posts and Telegraphs—														
Civil Accounts	1,38,83,546	20,78,265	...	...	...	...	...	...	...	...	...	+1,18,05,281	}	+210
Posts and Telegraphs Accounts	20,78,030	1,38,83,101	—1,18,05,071	...	...	...	...	...	...	...	...	...	}	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS. Civil Accounts	51,58,64,999	51,31,52,328	+5,07,84,913	—2,58,51,279	—1,30,57,485	+25,26,678	—4,55,09,259	—2,73,99,530	+4,53,95,048	—1,51,56,159	+1,41,74,463	+1,18,05,281		—22,87,329
Posts and Telegraphs Accounts.	51,28,38,156	51,05,50,779	+22,87,377	...	...	...	...	...	...	...	...	...		+22,87,377
Net	...	...	+5,30,72,290	—2,58,51,279	—1,30,57,485	+25,26,678	—4,55,09,259	—2,73,99,530	+4,53,95,048	—1,51,56,159	+1,41,74,463	+1,18,05,281		+48

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1920—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—													
ACCOUNT BETWEEN—													
India and Marine—													
Civil Accounts . . .	1,09,41,003	1,38,91,587	—29,50,584	...	...	...	...	...	...	...	...	...	+16,870
Marine Accounts . . .	1,38,13,184	1,08,45,730	+29,67,454	...	...	...	...	...	...	...	...	...	
Madras and Marine—													
Civil Accounts . . .	2,00,320	1,52,574	...	+47,746	...	...	...	...	...	...	...	...	—2
Marine Accounts . . .	1,51,435	1,99,183	—47,748	...	...	...	...	...	...	...	...	...	
Bombay and Marine—													
Civil Accounts . . .	99,71,587	2,69,21,058	...	...	—1,69,49,471	...	...	...	...	...	...	...	—2,71,613
Marine Accounts . . .	2,68,98,182	1,02,20,324	+1,66,77,858	...	...	...	...	...	...	...	...	...	
Bengal and Marine—													
Civil Accounts . . .	3,46,82,497	4,11,14,668	...	...	...	— 64,32,171	...	...	...	...	...	...	—20,590
Marine Accounts . . .	4,11,13,348	3,47,01,767	+64,11,581	...	...	...	...	...	...	...	...	...	
U. P. of Agra and Oudh—													
Civil Accounts . . .	18,495	1,093	...	...	...	...	+17,402	...	...	...	...	...	+124
Marine Accounts . . .	1,205	18,483	—17,278	...	...	...	...	...	...	...	...	...	

Punjab and N.-W. F. Province and Marine—														
Civil Accounts . . .	50	9,535	...	...	...	...	...	—9,485	...	...	...	...	}	+427
Marine Accounts . . .	17,794	7,882	+9,912	...	...	...	...	...	...	...	...	...	}	
Burma and Marine—														
Civil Accounts . . .	11,85,380	11,34,668	...	...	...	...	...	...	+50,712	...	...	...	}	+1,065
Marine Accounts . . .	10,92,065	11,41,712	—49,647	...	...	...	...	...	...	...	...	...	}	
Bihar and Orissa and Marine—														
Civil Accounts . . .	9,064	1,05,540	...	...	...	...	...	...	...	—96,476	...	...	}	...
Marine Accounts . . .	1,08,540	12,064	+96,476	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Berar and Marine—														
Civil Accounts . . .	...	2,309	...	...	...	...	...	...	...	...	—2,309	..	}	...
Marine Accounts . . .	2,311	2	+2,309	...	...	...	...	...	...	...	...	...	}	
Assam and Marine—														
Civil Accounts . . .	56,016	3,737	...	...	...	...	...	...	...	...	...	+52,279	}	...
arine Accounts . . .	3,653	55,932	— 52,279	...	...	...	...	...	...	...	...	...	}	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. Civil Accounts.	5,70,64,412	8,33,36,769	—29,50,584	+47,746	—1,69,49,471	—64,32,171	+17,402	—9,485	+50,712	—96,476	—2,309	+52,279		—2,62,72,357
Marine Accounts.	8,92,01,717	5,72,03,079	+2,59,98,638	...	...	...	...	...	...	...	...	...		+2,59,98,638
Net . .	...	...	+2,30,48,054	+47,746	—1,69,49,471	—64,32,171	+17,402	—9,485	+50,712	—96,476	—2,309	+52,279		—2,73,719

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1920—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY WORKS SERVICES—													
ACCOUNT BETWEEN—													
India and Military Works—													
Civil Accounts . . .	35,38,124	1,12,73,698	*—77,35,574*	...	...	...	...	...	...	...	...	...	*—4,861*
Military Works Accounts . .	1,12,53,894	35,23,181	+77,30,713	...	...	...	...	...	...	...	...	...	
Madras and Military Works—													
Civil Accounts . . .	3,34,526	17,90,127	...	*—14,55,601*	...	...	...	...	...	...	...	...	*—16,693*
Military Works Accounts . .	17 72,006	3,33,098	+14,38,908	...	...	...	...	...	...	...	...	...	
Bombay and Military Works—													
Civil Accounts . . .	15,22,829	89,11,773	...	...	*—73,88,944*	...	...	...	...	...	...	...	*—1,35,620*
Military Works Accounts . .	86,42,398	13,89,074	+72,53,324	...	...	...	...	...	...	...	...	...	
Bengal and Military Works—													
Civil Accounts . . .	60,377	4,66,228	...	...	...	*—4,05,851*	...	...	...	...	...	...	...
Military Works Accounts . .	4,65,350	59,499	+4,05,851	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military Works—													
Civil Accounts . . .	5,36,258	42,25,685	...	...	...	...	*—36,89,427*	...	...	...	...	...	*—29,401*
Military Works Accounts .	41,82,657	5,22,631	+36,60,026	...	...	...	...	...	...	...	...	...	

Punjab and N.-W. Frontier Province and Military Works—														
Civil Accounts . . .	30,20,265	3,94,29,218	...	...	...	...	...	—3,64,08,953	...	...	...	...	—1,11,479	
Military Works Accounts . .	3,92,22,789	29,25,315	+3,62,97,474	...	...	...	...	...	...	...	...	...		
Burma and Military Works—														
Civil Accounts . . .	8,47,397	15,96,273	...	...	...	...	...	...	—7,48,876	...	...	...	—10,796	
Military Works Accounts . .	8,52,274	1,14,194	+7,38,080	...	...	...	...	...	...	...	...	...		
Bihar and Orissa and Military Works—														
Civil Accounts . . .	16,220	68,775	...	...	...	...	...	...	...	—52,555	...	...	...	
Military Works Accounts . .	68,346	15,791	+52,555	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Military Works—														
Civil Accounts . . .	98,212	9,02,531	...	...	...	...	...	...	...	...	—8,04,319	...	—12,230	
Military Works Accounts . .	8,90,072	97,983	+7,92,089	...	...	...	...	...	...	...	...	...		
Assam and Military Works—														
Civil Accounts . . .	12,773	1,05,781	...	...	...	...	...	...	...	...	...	—93,008	+701	
Military Works Accounts . .	1,05,026	11,317	+93,709	...	...	...	...	...	...	...	...	...		
Total Accounts Current between Civil and Military Works—														
Civil Accounts . . .	99,36,981	6,87,70,089	—77,35,574	—14,55,601	—73,88,944	—4,05,851	—36,89,427	—3,64,08,953	—7,48,876	—52,555	—8,04,319	—93,008	—5,87,83,108	
Military Works Accounts . .	6,74,54,812	89,92,083	+5,84,62,729	...	...	...	...	...	...	...	...	...	+5,84,62,729	
Net	...	...	+5,07,27,155	—14,55,601	—73,88,944	—4,05,851	—36,89,427	—3,64,08,953	—7,48,876	—52,555	—8,04,319	—93,008	—3,20,379	

No. 102.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1920—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Account between—													
India and Military, 1st Peshawar Division—													
Civil Accounts	45,750	2,80,393	—2,34,643	...	...	...	...	...	...	...	...	...	} —3,28,387
Military Accounts	4,17,473	5,11,217	—93,744	...	...	...	...	...	...	...	...	...	
Madras and Military, 1st Peshawar Division—													
Civil Accounts	1,562	77,059	...	—75,497	...	...	...	...	...	...	...	...	} ...
Military Accounts	80,956	5,459	+75,497	...	...	...	...	...	...	...	...	...	
Bombay and Military, 1st Peshawar Division—													
Civil Accounts	1,00,047	6,63,486	...	...	—5,63,439	...	...	...	...	...	...	...	} +925
Military Accounts	5,94,753	30,389	+5,64,364	...	...	...	...	...	...	...	...	...	
Bengal and Military, 1st Peshawar Division—													
Civil Accounts	16,084	2,12,484	...	...	...	—1,96,400	...	...	...	...	...	...	} —1
Military Accounts	2,11,948	15,549	+1,96,399	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 1st Peshawar Division—													
Civil Accounts	8,846	5,30,742	...	...	...	...	—5,21,896	...	...	...	...	...	} +327
Military Accounts	5,37,081	14,858	+5,22,223	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 1st Peshawar Division—													
Civil Accounts	24,22,412	3,41,36,648	...	...	...	...	...	—3,17,14,236	...	...	...	...	} +3,34,311
Military Accounts	3,45,24,817	24,76,270	+3,20,48,547	...	...	...	...	...	...	...	...	...	
Burma and Military, 1st Peshawar Division—													
Civil Accounts	100	3,873	...	...	...	...	...	...	—3,773	...	...	...	} ...
Military Accounts	4,461	688	+3,773	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 1st Peshawar Division—													
Civil Accounts	436	4,189	...	...	...	...	...	...	...	—3,753	...	...	} ...
Military Accounts	3,789	36	+3,753	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 1st Peshwar Division—													
Civil Accounts	249	28,087	...	...	...	...	...	...	...	...	—27,838	...	} —335
Military Accounts	27,543	40	+27,503	...	...	...	...	...	...	...	...	...	

Assam and Military, 1st Peshawar Division—													
Civil Accounts	279	7,070	...	...	...	...	...	...	...	...	...	—6,791	} —2,869
Military Accounts	4,201	279	+3,922	...	...	...	...	...	...	...	...	...	
India and Military, 2nd Rawalpindi Division—													
Civil Accounts	1,31,699	7,86,350	*—6,54,651*	...	...	...	...	...	...	...	...	...	} —2,626
Military Accounts	9,13,616	2,61,591	+6,52,025	...	...	...	...	...	...	...	...	...	
Madras and Military, 2nd Rawalpindi Division—													
Civil Accounts	14,277	53,250	...	*—38,973*	...	...	...	...	...	...	...	...	} —442
Military Accounts	53,333	14,802	+38,531	...	...	...	...	...	...	...	...	...	
Bombay and Military, 2nd Rawalpindi Division—													
Civil Accounts	1,88,064	8,90,904	...	...	*—7,02,840*	...	...	...	...	...	...	...	} —2,027
Military Accounts	7,72,551	71,738	+7,00,813	...	...	...	...	...	...	...	...	...	
Bengal and Military, 2nd Rawalpindi Division—													
Civil Accounts	2,079	36,536	...	...	...	*—34,457*	...	...	...	...	...	...	} ...
Military Accounts	37,231	2,834	+34,457	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 2nd Rawalpindi Division—													
Civil Accounts	47,791	2,70,653	...	...	...	...	*—2,22,862*	...	...	...	...	...	} —103
Military Accounts	2,69,484	46,725	+2,22,759	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 2nd Rawalpindi Division—													
Civil Accounts	22,64,962	5,92,99,066	...	...	...	...	...	*—5,70,34,104*	...	...	...	...	} +5,136
Military Accounts	5,96,66,643	26,27,403	+5,70,39,240	...	...	...	...	...	...	...	...	...	
Burma and Military, 2nd Rawalpindi Division—													
Civil Accounts	2,241	18,519	...	...	...	...	...	...	*—16,278*	...	...	...	} —75
Military Accounts	18,619	2,416	+16,203	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 2nd Rawalpindi Division—													
Civil Accounts	477	2,671	...	...	...	...	...	...	...	*—2,194*	...	...	} ...
Military Accounts	3,148	954	+2,194	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 2nd Rawalpindi Division—													
Civil Accounts	2,252	38,556	...	...	...	...	...	...	...	...	*—36,304*	...	} ...
Military Accounts	37,856	1,552	+36,304	...	...	...	...	...	...	...	...	...	
Carried over { Civil Accounts	52,49,607	9,73,40,536	*—8,89,294*	*—1,14,470*	*—12,66,279*	*—2,30,857*	*—7,44,758*	*—8,87,48,340*	*—20,051*	*—5,947*	*—64,142*	*—6,791*	*—9,20,90,929*
Carried over { Military Accounts	9,81,79,563	60,84,800	+9,20,94,763	...	...	...	...	...	...	...	...	...	+9,20,94,763
Carried over { Net	...	...	+9,12,05,469	*—1,14,470*	*—12,66,279*	*—2,30,857*	*—7,44,758*	*—8,87,48,340*	*—20,051*	*—5,947*	*—64,142*	*—6,791*	*+3,834*

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1920—*contd.*

	Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	52,49,607	9,73,40,536	*—8,89,294*	*—1,14,470*	*—12,66,279*	*—2,30,857*	*—7,44,758*	*—8,87,48,340*	*—20,051*	*—5,947*	*—64,142*	*—6,791*	*—9,20,90,929*
Military Accounts	9,81,79,563	60,84,800	+9,20,94,763	...	...	...	...	...	...	...	...	...	+9,20,94,763
Net	...	...	+9,12,05,469	*—1,14,470*	*—12,66,279*	*—2,30,857*	*—7,44,758*	*—8,87,48,340*	*—20,051*	*—5,947*	*—64,142*	*—6,791*	*+3,834*
ACCOUNT BETWEEN—													
Assam and Military, 2nd Rawalpindi Division—													
Civil Accounts	2,272	6,817	...	...	...	...	...	...	...	...	...	*—4,545*	+91
Military Accounts	6,903	2,267	+4,636	...	...	...	...	...	...	...	...	...	
India and Military, 3rd Lahore Division—													
Civil Accounts	9,96,315	32,18,345	*—22,22,030*	...	...	...	...	...	...	...	...	...	—71,588
Military Accounts	30,76,206	9,25,764	+21,50,442	...	...	...	...	...	...	...	...	...	
Madras and Military, 3rd Lahore Division—													
Civil Accounts	7,597	2,31,833	...	*—2,24,236*	...	...	...	...	...	...	...	...	—1,334
Military Accounts	2,34,193	11,791	+2,22,402	...	...	...	...	...	...	...	...	...	
Bombay and Military, 3rd Lahore Division—													
Civil Accounts	11,95,550	50,34,192	...	...	*—38,38,642*	...	...	...	...	...	...	...	+18,297
Military Accounts	39,39,868	82,929	+38,56,939	...	...	...	...	...	...	...	...	...	
Bengal and Military, 3rd Lahore Division—													
Civil Accounts	4,123	26,978	...	...	...	*—22,855*	...	...	...	...	...	...	...
Military Accounts	27,338	4,483	+22,855	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 3rd Lahore Division—													
Civil Accounts	33,233	9,89,988	...	...	...	...	*—9,56,755*	...	...	...	...	...	—5,040
Military Accounts	9,84,964	33,249	+9,51,715	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 3rd Lahore Division—													
Civil Accounts	48,04,114	7,10,09,228	...	...	...	...	...	*—6,62,05,114*	...	...	...	...	*—61,450*
Military Accounts	7,11,51,565	50,07,901	+6,61,43,664	...	...	...	...	...	...	...	...	...	
Burma and Military, 3rd Lahore Division—													
Civil Accounts	3,038	39,033	...	...	...	...	...	...	*—35,995*	...	...	...	+217
Military Accounts	39,731	3,519	+36,212	...	...	...	...	...	...	...	...	...	

Bihar and Orissa and Military, 3rd Lahore Division—														
Civil Accounts	1,836	13,579	...	...	...	...	...	...	...	—11,743	...	...	}	—1
Military Accounts	14,259	2,517	+11,742	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Military, 3rd Lahore Division—														
Civil Accounts	2,322	94,328	...	...	...	...	...	...	...	...	—92,006	...	}	+50
Military Accounts	94,994	2,938	+92,056	...	...	...	...	...	...	...	...	...		
Assam and Military, 3rd Lahore Division—														
Civil Accounts	2,638	13,995	...	...	...	...	...	...	...	...	...	—11,357	}	+2,465
Military Accounts	15,618	1,796	+13,822	...	...	...	...	...	...	...	...	...		
India and Military, 4th Quetta Division—														
Civil Accounts	27,14,389	6,12,87,955	—5,85,73,566	...	...	...	...	...	...	...	...	...	}	+2,76,966
Military Accounts	6,20,16,867	31,66,335	+5,83,50,532	...	...	...	...	...	...	...	...	...		
Madras and Military, 4th Quetta Division—														
Civil Accounts	37,081	1,74,339	...	—1,37,258	...	...	...	...	...	...	...	...	}	+13,681
Military Accounts	1,91,769	40,830	+1,50,939	...	...	...	...	...	...	...	...	...		
Bombay and Military, 4th Quetta Division—														
Civil Accounts	10,05,276	3,49,17,149	..	...	—3,39,11,873	...	...	...	...	...	...	...	}	—3,93,751
Military Accounts	3,55,06,487	19,88,365	+3,35,18,122	...	...	...	...	...	...	...	...	...		
Bengal and Military, 4th Quetta Division—														
Civil Accounts	46,890	47,462	...	...	...	—572	...	...	...	...	...	...	}	+613
Military Accounts	53,000	51,815	+1,185	...	...	...	...	...	...	...	...	...		
United Provinces of Agra and Oudh and Military, 4th Quetta Division—														
Civil Accounts	1,03,458	13,95,802	...	...	...	...	—12,92,344	...	...	...	...	...	}	—20,835
Military Accounts	16,08,331	3,36,822	+12,71,509	...	...	...	...	...	...	...	...	...		
Punjab and North-West Frontier and Military, 4th Quetta Division—														
Civil Accounts	1,00,153	31,46,610	...	...	...	...	...	—30,46,457	...	...	...	...	}	+42,236
Military Accounts	33,60,451	2,71,758	+30,98,693	...	...	...	...	...	...	...	...	...		
Burma and Military, 4th Quetta Division—														
Civil Accounts	9,199	62,315	...	...	...	...	...	...	—53,116	...	...	...	}	—450
Military Accounts	64,031	11,365	+52,666	...	...	...	...	...	...	...	...	...		
Carried over Civil Accounts	1,63,19,091	27,90,50,484	—6,16,84,890	—4,75,964	—3,90,16,794	—2,54,284	—29,93,857	—15,79,99,911	—1,09,162	—17,690	—1,56,148	—22,693		—26,27,31,393
Carried over Military Accounts	28,05,66,138	1,80,31,244	+26,25,34,894	...	...	...	...	...	...	...	...	...		+26,25,34,894
Carried over Net	...	...	+20,08,50,004	—4,75,964	—3,90,16,794	—2,54,284	—29,93,857	—15,79,99,911	—1,09,162	—17,690	—1,56,148	—22,693		—1,96,499

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1920—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	1,63,19,091	27,90,50,484	*—6,16,24,890*	*—4,75,964*	*—3,90,16,794*	*—2,54,284*	*—29,93,857*	*—15,79,99,911*	*—1,09,162*	*—17,690*	*—1,56,148*	*—22,693*	*—26,27,31,393*
Military Accounts	28,05,66,138	1,80,31,244	+26,25,34,894	...	...	...	...	...	...	...	...	...	+26,25,34,894
Net	...	...	+20,08,50,004	*—4,75,964*	*—3,90,16,794*	*—2,54,284*	*—29,93,857*	*—15,79,99,911*	*—1,09,162*	*—17,690*	*—1,56,148*	*—22,693*	—1,96,499
ACCOUNT BETWEEN—													
Bihar and Orissa and Military, 4th Quetta Division—													
Civil Accounts	1,344	7,826	...	...	...	...	...	...	...	*—6,482*	...	...	...
Military Accounts	7,961	1,479	+6,482	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 4th Quetta Division—													
Civil Accounts	1,015	3,03,219	...	...	...	...	...	...	...	...	*—3,02,204*	...	+77
Military Accounts	3,08,593	6,312	+3,02,281	...	...	...	...	...	...	...	...	...	
Assam and Military, 4th Quetta Division—													
Civil Accounts	883	7,522	...	...	...	...	...	...	...	...	...	*—6,639*	+66
Military Accounts	8,400	1,695	*+6,705*	...	...	...	...	...	...	...	...	...	
India and Military, 5th Mhow Division—													
Civil Accounts	12,17,599	1,20,92,663	*—1,08,75,064*	...	...	...	...	...	...	...	...	...	*—67,520*
Military Accounts	1,20,23,580	12,16,036	+1,08,07,544	...	...	...	...	...	...	...	...	...	
Madras and Military, 5th Mhow Division—													
Civil Accounts	2,555	1,06,537	...	*—1,03,982*	...	...	...	...	...	...	...	...	+665
Military Accounts	1,09,306	4,659	+1,04,647	...	...	...	...	...	...	...	...	...	
Bombay and Military, 5th Mhow Division—													
Civil Accounts	1,71,823	71,15,521	...	...	*—69,43,698*	...	...	...	...	...	...	...	*—52,886*
Military Accounts	73,77,029	4,86,217	+68,90,812	...	...	...	...	...	...	...	...	...	
Bengal and Military, 5th Mhow Division—													
Civil Accounts	1,542	18,388	...	...	...	*—16,846*	...	...	...	...	...	...	...
Military Accounts	17,489	643	+16,846	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 5th Mhow Division—													
Civil Accounts	3,07,263	63,96,105	...	...	...	...	*—60,88,842*	...	...	...	...	...	+74,466
Military Accounts	64,92,131	3,28,823	+61,63,308	...	...	...	...	...	...	...	...	...	

Punjab and North-West Frontier and *Military, 5th Mhow Division*—														
Civil Accounts	78,398	4,71,127	...	...	...	...	...	—3,92,229	...	...	...	...	}	+4,249
Military Accounts	4,58,481	62,003	+3,96,478	...	...	...	...	...	...	...	...	...	}	
Burma and Military, 5th Mhow Division—														
Civil Accounts	527	19,563	...	...	...	...	...	...	—19,036	...	...	...	}	+172
Military Accounts	22,477	3,269	+19,208	...	...	...	...	...	...	...	...	...	}	
Bihar and Orissa and Military, 5th Mhow Division—														
Civil Accounts	29	7,899	...	...	...	...	...	...	...	—7,870	...	...	}	+3,850
Military Accounts	11,729	9	+11,720	...	...	...	...	...	...	...	...	...	}	
Central Provinces and Berar and Military, 5th Mhow Division—														
Civil Accounts	13,85,178	1,36,15,755	...	...	...	...	...	...	...	...	—1,22,30,577	...	}	+40,758
Military Accounts	1,37,19,568	14,48,233	+1,22,71,335	...	...	...	...	...	...	...	...	...	}	
Assam and Military, 5th Mhow Division—														
Civil Accounts	798	1,227	...	...	...	...	...	...	...	...	...	—429	}	—182
Military Accounts	2,115	1,868	+247	...	...	...	...	...	...	...	...	...	}	
India and Military, 6th Poona Division—														
Civil Accounts	22,16,066	17,92,553	+4,23,513	...	...	...	...	...	...	...	...	...	}	—220
Military Accounts	17,23,677	21,47,410	—4,23,733	...	...	...	...	...	...	...	...	...	}	
Madras and Military, 6th Poona Division—														
Civil Accounts	57,757	22,54,958	...	—21,97,201	...	...	...	...	...	...	...	...	}	—3,854
Military Accounts	23,73,105	1,79,758	+21,93,347	...	...	...	...	...	...	...	...	...	}	
Bombay and Military, 6th Poona Division—														
Civil Accounts	79,95,028	11,79,70,439	...	...	—10,99,75,411	...	...	...	...	...	...	...	}	+2,67,641
Military Accounts	11,92,37,549	89,94,497	+11,02,43,052	...	...	...	...	...	...	...	...	...	}	
Bengal and Military, 6th Poona Division—														
Civil Accounts	20,749	48,766	...	...	...	—28,017	...	...	...	...	...	...	}	+101
Military Accounts	31,580	3,462	+28,118	...	...	...	...	...	...	...	...	...	}	
United Provinces of Agra and Oudh and Military, 6th Poona Division—														
Civil Accounts	1,88,706	5,81,205	...	...	...	...	—3,92,499	...	...	...	...	...	}	—3,016
Military Accounts	4,40,239	50,756	+ 3,89,483	...	...	...	...	...	...	...	...	...	}	
Carried over { Civil Accounts	2,99,66,851	44,18,61,757	—7,21,36,441	—27,77,147	—15,59,35,903	—2,99,147	—94,75,198	—15,83,92,140	—1,28,198	—32,042	—1,26,88,929	—29,761		—41,18,94,906
Military Accounts	44,49,31,147	3,29,68,373	+41,19,62,774	...	...	...	...	...	...	...	...	...		+41,19,62,774
Net	...	...	+33,98,26,333	—27,77,147	—15,59,35,903	—2,99,147	—94,75,198	—15,83,92,140	—1,28,198	—32,042	—1,26,88,929	—29,761		+67,868

No. 102—Details of Accounts between Provinces and Departments during the year ended 31st March 1920—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	2,99,66,851	44,18,61,757	*—7,21,36,441*	*—27,77,147*	*—15,59,35,903*	*—2,99,147*	*—94,75,198*	*—15,83,92,140*	*—1,28,198*	*—32,042*	*—1,26,88,929*	*—29,761*	*—41,18,94,906*
Military Accounts	44,49,31,147	3,29,68,373	+41,19,62,774	...	...	...	...	...	...	...	...	...	—41,19,62,774
Net	...	...	+33,98 26,333	*—27,77,147*	*—15,59,35,903*	*—2,99,147*	*—94,75,198*	*—15,83,92,140*	*—1,28,198*	*—32,042*	*—1,26,88,929*	*—29,761*	+67,868
ACCOUNT BETWEEN—													
Punjab and North-West Frontier Province and Military, 6th Poona Division—													
Civil Accounts	97,532	7,24,978	...	...	...	...	...	*—6,27,446*	...	...	...	...	*—3,917*
Military Accounts	7,56,524	1,32,995	+6,23,529	...	...	...	...	...	...	...	...	...	
Burma and Military, 6th Poona Division—													
Civil Accounts	43,973	89,195	...	...	...	...	...	...	*—45,222*	...	...	...	+352
Military Accounts	62,901	17,327	+45,574	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 6th Poona Division—													
Civil Accounts	11,688	24,572	...	...	...	...	...	...	...	*—12,884*	...	...	—9
Military Accounts	14,379	1,504	+12,875	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 6th Poona Division—													
Civil Accounts	14,050	97,039	...	...	...	...	...	..	...	...	*—82,989*	...	—799
Military Accounts	93,906	11,716	+82,190	...	...	...	...	...	...	...	...	...	
Assam and Military, 6th Poona Division—													
Civil Accounts	3,095	9,633	...	...	...	...	...	...	...	...	...	*—6,538*	+1,067
Military Accounts	9,314	1,709	+7,605	...	...	..	...	...	...	...	...	...	
India and Military, 7th Meerut Division—													
Civil Accounts	5,09,910	1,23,34,536	*—1,18,24,626*	...	...	...	...	...	...	...	...	...	+20,832
Military Accounts	1,25,13,496	6,68,038	+1,18,45,458	...	...	...	...	...	...	...	...	...	
Madras and Military, 7th Meerut Division—													
Civil Accounts	3,495	85,114	...	*—81,619*	...	...	...	...	...	...	...	...	+272
Military Accounts	91,463	9,572	+81,891	...	...	...	...	...	...	...	...	...	
Bombay and Military, 7th Meerut Division—													
Civil Accounts	94,895	6,14,721	...	...	*—5,19,826*	...	...	...	...	...	...	....	—5,016
Military Accounts	5,94,560	79,750	+5,14,810	...	...	...	...	...	...	...	...	...	

Bengal and Military, 7th Meerut Division—														
Civil Accounts	5,828	31,607	...	...	...	—25,779	...	...	...	...	...	...	}	+1
Military Accounts	31,460	5,680	+25,780	...	...	...	...	...	...	...	...	...		
United Provinces of Agra and Oudh and Military, 7th Meerut Division—														
Civil Accounts	17,02,231	3,82,97,097	...	...	...	...	—3,65,94,866	...	...	...	...	...	}	—16,154
Military Accounts	3,85,14,939	19,36,227	+3,65,78,712	...	...	...	...	...	...	...	...	...		
Punjab and North-West Frontier and Military, 7th Meerut Division—														
Civil Accounts	56,504	16,72,654	...	...	...	...	...	—16,16,150	...	...	...	...	}	—4,720
Military Accounts	16,93,919	32,489	+16,11,430	...	...	...	...	...	...	...	...	...		
Burma and Military, 7th Meerut Division—														
Civil Accounts	4,140	13,255	...	...	...	...	...	...	— 9,115	...	...	...	}	...
Military Accounts	13,261	4,146	+9,115	...	...	...	...	...	...	...	...	...		
Bihar and Orissa and Military, 7th Meerut Division—														
Civil Accounts	993	14,572	...	...	...	...	...	...	...	—13,579	...	...	}	—2,077
Military Accounts	12,644	1,142	+11,502	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Military, 7th Meerut Division—														
Civil Accounts	13,808	64,791	...	...	...	...	...	...	...	...	—50,983	...	}	+223
Military Accounts	55,196	3,990	+51,206	...	...	...	...	...	...	...	...	...		
Assam and Military, 7th Meerut Division—														
Civil Accounts	5,875	18,226	...	...	...	...	...	...	...	...	...	—12,351	}	+1,077
Military Accounts	19,435	6,007	+13,428	...	...	...	...	...	...	...	...	...		
India and Military, 8th Lucknow Division—														
Civil Accounts	11,54,987	1,13,50,701	—1,01,95,714	...	...	...	...	...	...	...	...	...	}	—23,035
Military Accounts	1,16,46,684	14,74,005	+1,01,72,679	...	...	...	...	...	...	...	...	...		
Madras and Military, 8th Lucknow Division—														
Civil Accounts	303	80,846	...	—80,543	...	...	...	...	...	...	...	...	}	+388
Military Accounts	83,303	2,372	+80,931	...	...	...	...	...	...	...	...	...		
Bombay and Military, 8th Lucknow Division—														
Civil Accounts	1,48,327	3,88,796	...	...	—2,40,469	...	...	...	...	...	...	...	}	+297
Military Accounts	3,30,334	89,568	+2,40,766	...	...	...	...	...	...	...	...	...		
Carried over { Civil Accounts	3,38,38,485	50,77,74,090	—9,41,56,781	—29,39,309	—15,66,96,198	—3,24,926	—4,60,70,064	—16,06,35,736	—1,82,535	—58,505	—1,28,22,901	—48,650		—47,39,35,605
Military Accounts	51,14,68,865	3,74,96,610	+47,39,72,255	...	...	...	...	...	...	...	...	...		+47,39,72,255
Net	...	...	+37,98,15,474	—29,39,309	—15,66,96,198	—3,24,926	—4,60,70,064	—16,06,35,736	—1,82,535	—58,505	—1,28,22,901	—48,650		+36,650

No 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year ended 31st March 1920—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*													
Brought forward { Civil Accounts	3,38,38,485	50,77,74,090	—9,41,56,781	—29,39,309	—15,66,96,198	—3,24,926	—4,60,70,064	—16,06,35,736	—1,82,535	—58,505	—1,28,22,901	—48,650	—47,39,35,605
Military Accounts	51,14,68,865	3,74,96,610	+47,39,72,255	...	...	...	...	...	...	...	...	...	+47,39,72,255
Net	...	...	+37,98,15,474	—29,39,309	—15,66,96,198	—3,24,926	—4,60,70,064	—16,06,35,736	—1,82,535	—58,505	—1,28,22,901	—48,650	+36,650
ACCOUNT BETWEEN—													
Bengal and Military, 8th Lucknow Division—													
Civil Accounts	2,85,475	37,64,676	...	...	...	—34,79,201	...	...	...	...	...	...	} - 4,548
Military Accounts	37,55,650	2,80,997	+34,74,653	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 8th Lucknow Division—													
Civil Accounts	11,69,656	3,18,73,967	...	...	...	...	—3,07,04,311	...	...	...	...	...	} +47,000
Military Accounts	3,19,35,507	11,84,196	+3,07,51,311	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 8th Lucknow Division—													
Civil Accounts	9,348	10,50,048	...	...	...	...	...	—10,40,700	...	...	...	...	} +2,659
Military Accounts	10,71,364	28,005	+10,43,359	...	...	...	...	...	...	...	...	...	
Burma and Military, 8th Lucknow Division—													
Civil Accounts	2,724	59,458	...	...	...	...	...	...	—56,734	...	...	...	} +88
Military Accounts	59,249	2,427	+56,822	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 8th Lucknow Division—													
Civil Accounts	96,045	16,22,078	...	...	...	...	...	...	...	—15,26,033	...	...	} +5,331
Military Accounts	18,17,778	2,86,414	+15,31,364	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military 8th Lucknow Division—													
Civil Accounts	1,411	77,644	...	...	...	...	...	...	...	...	—76,233	...	} —47
Military Accounts	77,909	1,723	+76,186	...	...	...	...	...	...	...	...	...	
Assam and Military, 8th Lucknow Division—													
Civil Accounts	25,834	9,50,229	...	...	...	...	...	...	...	...	...	—9,24,395	} —28,252
Military Accounts	9,33,307	37,164	+8,96,143	...	...	...	...	...	...	...	...	...	

India and Military, 9th Secunderabad Division—													
Civil Accounts	4,94,903	98,70,874	*—93,75,971*	...	...	...	...	...	...	...	...	...	*—46,217*
Military Accounts	99,34,920	6,05,166	+93,29,754	...	...	...	...	...	...	...	...	...	
Madras and Military, 9th Secunderabad Division—													
Civil Accounts	7,88,796	2,79,65,053	...	*—2,71,76,257*	...	...	...	...	...	...	...	...	+50,531
Military Accounts	2,82,42,733	10,15,945	+2,72,26,788	...	...	...	...	...	...	...	...	...	
Bombay and Military, 9th Secunderabad Division—													
Civil Accounts	3,41,418	7,08,606	...	...	*—3,67,188*	...	...	...	...	...	...	...	*—2,043*
Military Accounts	5,48,357	1,83,212	+3,65,145	...	...	...	...	...	...	...	...	...	
Bengal and Military, 9th Secunderabad Division—													
Civil Accounts	199	26,833	...	...	...	*—26,634*	...	...	...	...	...	...	*—237*
Military Accounts	27,994	1,597	+26,397	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 9th Secunderabad Division—													
Civil Accounts	332	1,24,260	...	...	...	...	*—1,23,928*	...	...	...	...	...	*—775*
Military Accounts	1,26,411	3,258	+1,23,153	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 9th Secunderabad Division—													
Civil Accounts	27,033	1,91,877	...	...	...	...	...	*—1,64,844*	...	...	...	...	+1,094
Military Accounts	2,02,385	36,447	+1,65,938	...	...	...	...	...	...	...	...	...	
Burma and Military, 9th Secunderabad Division—													
Civil Accounts	5,942	38,350	...	...	...	...	...	...	*—32,408*	...	...	...	+265
Military Accounts	41,361	8,688	+32,673	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 9th Secunderabad Division—													
Civil Accounts	...	1,78,835	...	...	...	...	...	...	...	*—1,78,935*	...	...	*—2,716*
Military Accounts	1,76,319	200	+1,76,119	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 9th Secunderabad Division—													
Civil Accounts	495	71,342	...	...	...	...	...	...	...	...	*—70,847*	...	*—38*
Military Accounts	71,336	527	+70,809	...	...	...	...	...	...	...	...	...	
Carried over — Civil Accounts	3,70,88,096	58,63,48,220	*—10,35,32,752*	*—3,01,15,566*	*—15,70,63,386*	*—38,30,761*	*—7,68,98,303*	*—16,18,41,280*	*—2,71,677*	*—17,63,373*	*—1,29,69,981*	*—9,73,045*	*—54,92,60,124*
Carried over — Military Accounts	59,04,91,445	4,11,72,576	+54,93,18,869	...	...	...	...	...	...	...	...	...	+54,93,18,869
Carried over — Net	...	...	+44,57,86,117	*—3,01,15,566*	*—15,70,63,386*	*—38,30,761*	*—7,68,98,303*	*—16,18,41,280*	*—2,71,677*	*—17,63,373*	*—1,29,69,981*	*—9,73,045*	+53,745

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1920—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	3,70,38,096	58,63,48,220	*—10,35,32,752*	*—3,01,15,566*	*—15,70,63,386*	*—38,30,761*	*—7,68,98,303*	*—16,18,41,250*	*—2,71,677*	*—17,63,373*	*—1,29,69,981*	*—9,73,045*	*—54,92,60,124*
Military Accounts	59,04,91,445	4,11,72,576	+54,93,18,869	...	...	...	...	...	...	...	...	...	+54,93,18,869
Net	...	...	+44,57,86,117	*—3,01,15,566*	*—15,70,63,386*	*—38,30,761*	*—7,68,98,303*	*—16,18,41,280*	*—2,71,677*	*—17,63,373*	*—1,29,69,981*	*—9,73,045*	+58,745
ACCOUNT BETWEEN—													
Assam and Military, 9th Secunderabad Division—													
Civil Accounts	...	637	...	...	...	...	...	...	...	...	...	*—637*	...
Military Accounts	637	...	+637	...	...	...	...	...	...	...	...	...	
India and Military, Burma Division—													
Civil Accounts	27,19,083	28,37,087	*—1,18,004*	...	...	...	...	...	...	...	...	...	*—479*
Military Accounts	4,06,154	2,88,629	+1,17,525	...	...	...	...	...	...	...	...	...	
Madras and Military, Burma Division—													
Civil Accounts	2,060	42,153	...	*—40,093*	...	...	...	...	...	...	...	...	+192
Military Accounts	40,475	190	+40,285	...	...	...	...	...	...	...	...	...	
Bombay and Military, Burma Division—													
Civil Accounts	48,065	82,516	...	...	*—34,451*	...	...	...	...	...	...	...	*—232*
Military Accounts	56,559	22,340	+34,219	...	...	...	...	...	...	...	...	...	
Bengal and Military, Burma Division—													
Civil Accounts	...	21,501	...	...	...	*—21,501*	...	...	...	...	...	...	*—9,689*
Military Accounts	11,822	10	+11,812	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Burma Division—													
Civil Accounts	3,679	12,657	...	...	...	...	*—8,978*	...	...	...	...	...	+1
Military Accounts	10,469	1,490	+8,979	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, Burma Division—													
Civil Accounts	1,811	23,836	...	...	...	...	...	*—22,025*	...	...	...	...	*—194*
Military Accounts	22,298	467	+21,831	...	...	...	...	...	...	...	...	...	
Burma and Military, Burma Division—													
Civil Accounts	4,58,687	2,23,43,120	...	...	...	...	...	...	*—2,18,84,433*	...	...	...	+10,401
Military Accounts	2,23,36,837	4,42,008	+2,18,94,834	...	...	...	...	...	...	...	...	...	

Bihar and Orissa and Military, Burma Division—														
Civil Accounts	200	896	...	...	...	...	...	...	...	—696	...	...	≈	...
Military Accounts	696	...	+696	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Military, Burma Division—														
Civil Accounts	18	2,157	...	...	...	...	...	...	...	...	—2,139	...	≈	...
Military Accounts	2,157	18	+2,139	...	...	...	...	...	...	...	...	...		
Assam and Military, Burma Division—														
Civil Accounts	164	141	...	...	...	...	...	...	...	...	...	+23	≈	...
Military Accounts	...	23	—23	...	...	...	...	...	...	...	...	...		
India and Military Supply—														
Civil Accounts	16,17,445	71,72,474	—55,55,029	...	...	...	...	...	...	...	...	...	≈	+5,654
Military Accounts	69,47,442	13,86,759	+55,60,683	...	...	...	...	...	...	...	...	...		
Madras and Military Supply—														
Civil Accounts	18,30,613	38,93,878	...	—20,62,265	...	...	...	...	...	...	...	...	≈	+8,579
Military Accounts	39,23,273	18,52,429	+20,70,844	...	...	...	...	...	...	...	...	...		
Bombay and Military Supply—														
Civil Accounts	58,46,987	1,10,32,219	...	...	—51,85,232	...	...	...	...	...	...	...	≈	+29,355
Military Accounts	1,09,26,573	57,11,986	+52,14,587	...	...	...	...	...	...	...	...	...		
Bengal and Military Supply—														
Civil Accounts	2,92,245	14,15,540	...	...	...	—11,23,295	...	...	...	...	...	...	≈	—63
Military Accounts	15,36,915	4,63,683	+11,23,232	...	...	...	...	...	...	...	...	...		
United Provinces of Agra and Oudh and Military Supply—														
Civil Accounts	8,60,979	33,88,616	...	...	...	...	—25,27,637	...	...	...	...	...	≈	—23,243
Military Accounts	33,69,385	8,64,991	+25,04,394	...	...	...	...	...	...	...	...	...		
Punjab and North-West Frontier and Military Supply—														
Civil Accounts	31,56,897	94,16,151	...	...	...	...	...	—62,59,254	...	...	...	...	≈	—7,065
Military Accounts	93,11,031	30,58,842	+62,52,189	...	...	...	...	...	...	...	...	...		
Carried over { Civil Accounts	5,39,27,029	64,80,32,799	—10,92,05,785	—3,22,17,924	—16,22,83,069	—49,75,557	—7,94,34,918	—16,81,22,559	—2,21,56,110	—17,64,069	—1,29,72,120	—9,73,659		59,41,05,770
Carried over { Military Accounts	64,94,44,168	5,52,66,436	+59,41,77,732	...	...	...	...	...	...	...	...	...		+59,41,77,732
Carried over { Net	...	...	+48,49,71,947	—3,22,17,924	—16,22,83,069	—49,75,557	—7,94,34,918	—16,81,22,559	—2,21,56,110	—17,64,069	—1,29,72,120	—9,73,659		+71,962

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year 31st March 1920—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*concld.*													
Brought forward { Civil Accounts	5,39,27,029	64,80,32,799	*10,92,05,786*	*—3,22,17,924*	*—16,22,83,069*	*—49,75,557*	*—7,94,34,918*	*—16,81,22,559*	*—2,21,56,110*	*—17,64,069*	*—1,29,72,120*	*—9,73,659*	*—59,41,05,770*
Military Accounts	64,94,44,168	5,52,66,436	59,41,77,732	...	...	...	...	...	...	...	...	...	+59,41,77,732
Net	...	...	+48,49,71,947	*—3,22,17,924*	*—16,22,83,069*	*—49,75,557*	*—7,94,34,918*	*—16,81,22,559*	*—2,21,56,110*	*—17,64,069*	*—1,29,72,120*	*—9,73,659*	+71,962
ACCOUNT BETWEEN—													
Burma and Military Supply—													
Civil Accounts	9,99,301	12,78,253	...	...	...	...	...	...	*—2,78,952*	...	...	...	*—518*
Military Accounts	11,51,080	8,72,646	+2,78,434	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Supply—													
Civil Accounts	1,15,705	56,932	...	...	...	...	...	...	...	+58,773	...	...	*—1,203*
Military Accounts	52,831	1,12,807	*—59,976*	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military Supply—													
Civil Accounts	2,91,671	6,03,460	...	...	...	...	...	...	...	...	*—3,11,789*	...	*—200*
Military Accounts	6,42,967	3,31,378	+3,11,589	...	...	...	...	...	...	...	...	...	
Assam and Military Supply—													
Civil Accounts	1,57,803	1,04,881	...	...	...	...	...	...	...	...	...	+52,922	*—633*
Military Accounts	1,02,525	1,56,080	*—53,555*	...	...	...	...	...	...	...	...	...	
India and Military Central War Accounts—													
Civil Accounts	14,57,34,978	57,05,73,316	*—42,48,38,338*	...	...	...	...	...	...	...	...	...	*—3,25,719*
Military Accounts	57,02,07,731	14,56,95,112	+42,45,12,619	...	...	...	...	...	...	...	...	...	
Madras and Military Central War Accounts—													
Civil Accounts	16,81,940	1,15,58,950	...	*—98,77,010*	...	...	...	...	...	...	...	...	*—1,94,640*
Military Accounts	1,13,85,340	17,02,970	+96,82,370	...	...	...	...	...	...	...	...	...	

Bombay and Military Central War Accounts—														
Civil Accounts	4,69,19,919	30,14,92,860	...	...	−25,45,72,941	...	...	...	...	...	...	...	}	−48,71,957
Military Accounts	29,61,54,683	4,64,53,699	+24,97,00,984	...	...	...	...	...	...	...	...	...		
Bengal and Military Central War Accounts—														
Civil Accounts	5,96,349	15,85,782	...	...	...	−9,89,433	...	...	...	...	...	...	}	−67,398
Military Accounts	15,92,563	6,70,528	+9,22,038	...	...	...	...	...	...	...	...	...		
United Provinces of Agra and Oudh and Military Central War Accounts—														
Civil Accounts	76,94,689	3,38,92,543	...	...	...	...	−2,61,97,854	...	...	...	...	...	}	−8,26,021
Military Accounts	3,31,58,895	77,87,062	+2,53,71,833	...	...	...	...	...	...	...	...	...		
Punjab and North-West Frontier and Military Central War Accounts—														
Civil Accounts	41,63,690	11,40,40,046	...	...	...	...	...	−10,98,71,356	...	...	...	...	}	+9,13,340
Military Accounts	11,71,00,758	63,16,062	+11,07,84,696	...	...	...	...	...	...	...	...	...		
Burma and Military Central War Accounts—														
Civil Accounts	28,37,670	54,05,223	...	...	...	...	...	...	−25,67,553	...	...	...	}	+7,75,734
Military Accounts	55,56,183	22,12,896	+33,43,287	...	...	...	...	...	...	...	...	...		
Bihar and Orissa and Military Central War Accounts—														
Civil Accounts	3,46,978	5,23,392	...	...	...	...	...	...	...	−1,76,414	...	...	}	−44,877
Military Accounts	5,21,033	3,89,496	+1,31,537	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Military Central War Accounts—														
Civil Accounts	8,29,785	28,58,052	...	...	...	...	...	...	...	...	−20,28,267	...	}	+23,881
Military Accounts	29,91,592	9,39,444	+20,52,148	...	...	...	...	...	...	...	...	...		
Assam and Military Central War Accounts—														
Civil Accounts	2,12,854	5,72,632	...	...	...	...	...	...	...	...	...	−3,59,778	}	−20,621
Military Accounts	5,69,830	2,30,673	+3,39,157	...	...	...	...	...	...	...	...	...		
Carried over — Civil Accounts	26,65,15,361	1,69,25,79,121	−53,40,44,123	−4,20,94,934	−41,68,56,010	−59,64,990	−10,56,32,772	−27,79,93,915	−2,50,02,615	−18,81,710	−1,53,12,176	−12,80,515		−1,42,60,63,760
Carried over — Military Accounts	1,69,05,32,179	26,21,37,289	+1,42,14,94,890	...	...	...	...	...	...	...	...	...		+1,42,14,94,890
Carried over — Net	...	...	+88,74,50,767	−4,20,94,934	−41,68,56,010	−59,64,990	−10,56,32,772	−27,79,93,915	−2,50,02,615	−18,81,710	−1,53,12,176	−12,80,515		−45,68,870

No. 102.—Details of Accounts between Provinces and Departments during the year 31st March 1920—*contd.*

	Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N. W. Frontier Provinces.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—concld.													
Brought forward { Civil Accounts	26,65,15,361	1,69,25,79,121	*—53,40,44,123*	*—4,20,94,934*	*—41,68,56,010*	*—59,64,990*	*—10,56,32,772*	*—27,79,93,915*	*—2,50,02,615*	*—18,81,710*	*—1,53,12,176*	*—12,80,515*	*—1,42,60,63,760*
Brought forward { Military Accounts	169,06,32,179	26,91,37,289	+1,42,14,94,890	...	...	...	...	...	...	...	...	...	+1,42,14,94,890
Brought forward { Net	...	...	+38,74,50,767	*—4,20,94,934*	*—41,68,56,010*	*—59,64,990*	*—10,56,32,772*	*—27,79,93,915*	*—2,50,02,615*	*—18,81,710*	*—1,53,12,176*	*—12,80,515*	—45,68,870
ACCOUNT BETWEEN—													
India and Non-Military Pay and Pension Accounts—													
Civil Accounts	17,585	51,22,764	*—51,05,179*	...	...	...	...	...	...	...	...	...	*—596*
Military Accounts	51,31,003	26,420	+51,04,583	...	...	...	...	...	...	...	...	...	
Madras and Non-Military Pay and Pension Accounts—													
Civil Accounts	12,710	14,06,778	...	*—13,94,068*	...	...	...	...	...	...	...	...	*—4,126*
Military Accounts	14,00,867	10,925	+13,89,942	...	...	...	...	...	...	...	...	...	
Bombay and Non-Military Pay and Pension Accounts—													
Civil Accounts	7,39,257	2,20,03,170	...	...	*—2,12,63,913*	...	...	...	...	...	...	...	*—4,70,777*
Military Accounts	2,13,78,918	5,85,782	+2,07,93,136	...	...	...	...	...	...	...	...	...	
Bengal and Non-Military Pay and Pension Accounts—													
Civil Accounts	12,951	14,00,115	...	...	...	*—13,87,164*	...	...	...	...	...	...	*—10,452*
Military Accounts	28,10,657	14,33,945	+13,76,712	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Non-Military Pay and Pension Accounts—													
Civil Accounts	82,206	55,59,355	...	...	...	...	*—54,77,149*	...	...	...	...	...	+37,216
Military Accounts	57,39,907	2,75,542	+55,14,365	...	...	...	...	...	...	...	...	...	

Punjab and North West Frontier and Non Military Pay and Pension Accounts—														
Civil Accounts . . .	75,940	39,53,874	...	...	...	...	...	—38,77,934	...	...	...	...	}	+1,754
Military Accounts . .	39,91,626	1,11,938	+38,79,688	...	...	...	...	...	...	...	...	...		
Burma and Non-Military Pay and Pension Accounts—														
Civil Accounts . . .	942	2,22,549	...	...	...	...	...	...	—2,21,607	...	...	...	}	+1
Military Accounts . . .	2,22,549	941	+2,21,608	...	...	...	...	...	...	...	...	...		
Bihar and Orissa and Non-Military Pay and Pension Accounts—														
Civil Accounts . . .	20,123	7,39,495	...	...	...	...	...	...	...	—7,09,372	...	...	}	+4,480
Military Accounts . . .	7,28,304	14,452	+7,13,852	...	...	...	...	...	...	...	...	...		
Central Provinces and Berar and Non-Military Pay and Pension Accounts—														
Civil Accounts . . .	16,103	11,98,233	...	...	...	...	...	...	...	...	—11,88,130	...	}	—9,957
Military Accounts . . .	11,90,862	12,689	+11,78,173	...	...	...	...	..	...	...	...	...		
Assam and Non-Military Pay and Pension Accounts—														
Civil Accounts . . .	1,031	4,31,451	...	...	...	...	...	...	...	...	...	—4,30,420	}	...
Military Accounts . . .	4,31,726	1,306	+4,30,420	...	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY. — Civil Accounts .	26,74,88,209	1,73,46,06,905	—53,91,49,302	—4,34,89,002	—43,81,19,923	—73,52,154	—11,11,09,921	—28,18,71,849	—2,52,24,222	—25,91,082	—1,65,00,306	—17,10,935		—1,46,71,18,696
Military Accounts .	1,73,37,08,593	27,16,11,229	+1,46,20,97,369	...	...	...	...	...	...	...	...	...		+1,46,20,97,369
Net . . .	...	...	+92,29,48,067	—4,34,89,002	—43,81,19,923	—73,52,154	—11,11,09,921	—28,18,71,849	—2,52,24,222	—25,91,082	—1,65,00,306	—17,10,935		—50,21,327

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1920—*concld.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS—													
ACCOUNT BETWEEN—													
India and Railways—													
Civil Accounts	20,74,91,370	13,53,21,845	+7,21,69,525	...	...	...	...	...	...	...	...	...	−6,42,805
Railway Accounts	13,44,09,802	20,72,22,132	*−7,28, 1233*	...	...	...	...	...	...	...	...	...	
Madras and Railways—													
Civil Accounts	11,10,32,350	5,62,31,488	...	+5,48,00,862	...	...	...	...	...	...	...	...	+50,770
Railway Accounts	5,62,83,179	11,10,33,271	*−5,47,50,092*	...	...	...	...	...	...	...	...	...	
Bombay and Railways—													
Civil Accounts	19,19,28,979	12,78,27,758	...	...	+6,41,01,221	...	...	...	...	...	...	...	+6,23,021
Railway Accounts	12,80,63,037	19,15,41,237	*−6,34,77,023*	...	*−1,177*	...	...	...	...	...	...	...	
Bengal and Railways—													
Civil Accounts	13,43,56,047	10,24,95,986	...	...	...	+3,18,60,061	...	...	...	...	...	...	+3,81,621
Railway Accounts	10,33,58,045	13,43,36,485	*−3,09,87,247*	...	...	+3,807	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Railways—													
Civil Accounts	6,03,48,274	3,31,09,543	...	...	...	...	+2,72,38,731	...	...	...	...	...	*−1,03,192*
Railway Accounts	3,28,26,164	6,01,68,087	*−2,74,23,092*	...	...	...	+81,169	...	...	...	...	...	
Punjab and North-West Frontier Province and Railways—													
Civil Accounts	8,18,28,385	5,02,53,705	...	...	...	...	...	+3,15,75,180	...	...	...	...	*−2,03,024*
Railway Accounts	4,98,94,138	8,16,72,342	*−3,17,78,204*	...	...	...	...	...	...	...	...	...	
Burma and Railways—													
Civil Accounts	3,38,77,190	1,84,60,758	...	...	...	...	...	...	+1,54,16,432	...	...	...	+1,53,538
Railway Accounts	1,86,14,296	3,38,77,190	*−1,52,62,894*	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Railways—													
Civil Accounts	4,62,997	15,76,484	...	...	...	...	...	...	...	*−11,13,487*	...	...	*−12,304*
Railway Accounts	15,62,817	4,61,634	+11,01,183	...	...	...	...	...	...	...	...	...	
Central Provinces and Railways—													
Civil Accounts	16,69,231	40,82,670	...	...	...	...	...	...	...	...	*−24,13,439*	...	+34,708
Railway Accounts	40,43,390	15,95,243	+24,48,147	...	...	...	...	...	...	...	...	...	
Assam and Railways—													
Civil Accounts	4,26,697	10,36,199	...	...	...	...	...	...	...	...	...	*−6,09,502*	+19,904
Railway Accounts	10,55,471	4,26,065	+6,50,012	...	...	...	...	...	...	...	...	*−20,606*	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS. Civil Accounts	82,34,22,020	53,03,96,436	+7,21,69,525	+5,48,00,862	+6,41,01,221	+3,18,60,061	+2,72,38,731	+3,15,75,180	+1,54,16,432	*−11,13,487*	*−24,13,439*	*−6,09,502*	+29,30,25,584
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS. Railway Accounts	53,01,10,339	82,23,33,686	*−29,22,91,540*	...	*−1,177*	+3,807	+81,169	...	...	...	...	*−20,606*	*−29,22,23,347*
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS. Net	...	...	*−22,01,22,015*	+5,48,00,862	+6,41,00,044	+3,18,63,868	2,73,19,900	+3,15,75,180	+1,54,16,432	*−11,13,487*	*−24,13,439*	*−6,30,108*	+8,02,237

No. 103.—Account of Receipts and Disbursements on Remittance Account between England and India for the Year ended 31st March 1920.

Receipts.	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
	£	£	£	£	£	£	£	£	£	£	£
His Majesty's Imperial Government—											
Expenditure in India in connection with Expeditionary Forces and other War Services	45,067,590	...	...	...	...	...	...	...	...	...	45,067,590
Receipts in India on account of Pensions to out-pensioners of Chelsea Hospital	2,421	...	...	...	...	...	...	...	...	...	2,421
Receipts on account of pensions paid in India to Naval and Greenwich Hospital Pensioners	10	...	...	...	...	...	...	...	...	...	10
Enlistment of natives of India for service in the Colonies	4	...	...	...	...	...	...	...	...	...	4
Remittances to India from Asiatic Artillery at Hong-Kong and Singapore	134	...	...	...	...	...	...	...	...	...	134
Little Basses Light Vessel Dues	...	347	1,243	3,598	...	...	1,706	...	...	...	6,894
Balances of Shipping Masters' Accounts	...	...	3,103	4,699	...	...	1,145	...	...	...	8,947
Hire of transports on behalf of the Commonwealth of Australia	798	...	...	...	...	...	...	...	...	...	798
Receipts on account of Indian Forces in North China	9,318	...	...	...	...	...	...	...	...	...	9,318
Postal and Money Order transactions in India	5,593,749	...	...	...	...	...	...	...	...	...	5,593,749
Share of Revenue of the Persian Gulf Radio Offices	4,652	...	...	...	...	...	...	...	...	...	4,652
Receipts on account of additional Indian troops lent for Service at Hong Kong in 1912	19,005	...	...	...	...	...	...	...	...	...	19,005
Recoveries on account of Allotments paid in England on behalf of British Soldiers including Territorials on the Indian Establishment	7,797	...	...	...	...	...	...	...	...	...	7,797
Expenditure in India in connection with Admiralty Transports	1,796,589	...	...	...	...	...	...	...	...	...	1,796,589
Australian Wool supplied to the Cawnpore Woollen Mills	1,14,561	...	...	...	...	...	...	...	...	...	114,561
Advances from Naval Funds to Marine Transport Officer, Suez	22,352	...	...	...	...	...	...	...	...	...	22,352
Wheat shipped from Australia	...	...	2,584,749	312,500	...	...	...	...	...	...	2,897,249
Australian Horses and Mules from China	163,357	...	...	...	...	...	...	...	...	...	163,357
Motor Ambulances and Aircraft, etc., presented by Indian Princes and others	50,000	...	...	...	61	...	..	...	...	...	50,061
Advances in India on account of the Emigration of coolies and supplies to H. M's. ships on the East India Stations	2,430	...	...	...	...	...	...	...	...	...	2,430
Military											
Supply of Munitions, Mica	1,969	...	...	...	...	...	...	799	...	...	2,768
Receipts on account of Indian Native Regiments lent for service in the Colonies	56	...	...	...	...	...	...	...	...	...	56
Miscellaneous receipts—											
Civil	30,999	297	15,752	5,751	56	106	183	20	...	...	53,164
Military	407,596	...	...	...	...	...	...	...	...	...	407,596

Marine	95,869	...	...	...	...	...	...	...	...	...	95,869
Military Works Services	541	...	...	...	...	...	...	...	...	...	541
TOTAL	53,391,797	644	2,604,847	326,548	117	106	3,034	819	...	...	56,327,912
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—											
Hire of Transports, Canal Dues, Coal, etc.	26,470	...	...	...	...	...	...	...	...	...	26,470
Purchase of Ford cars	79,661	...	...	...	...	...	...	...	...	...	79,661
Advance to Treasury Chest Officer, Colombo	2,500	...	...	...	...	...	...	...	...	...	2,500
Allotments of pay of British and Indian Services	786,929	...	...	...	...	...	...	...	...	...	786,929
Recoveries from British soldiers for purchase of Exchequer Bonds or War savings certificates	1,666	...	...	...	...	...	...	...	...	...	1,666
Family and Miscellaneous Remittances made by means of Rolls, etc.	65,316	...	...	...	...	...	...	...	...	...	65,316
Family Remittances-Indo-European Telegragh Department	634	...	...	...	...	...	...	...	...	...	634
Currency transfers against Gold in England	140	...	...	...	...	...	...	...	...	...	140
Treasury notes for Bombay	804,745	...	...	...	...	...	...	...	...	...	804,745
Surplus Revenue of Occupied Territories in Mesopotamia	153,111	...	...	...	...	...	...	...	...	...	153,111
Payment to the Imperial Bank of Persia on account of Kran Credits	1,159,493	...	...	...	...	...	...	...	...	...	1,159,493
Purchase of Silvesr under the Pitman's Act	2,397,375	...	...	...	...	...	...	...	...	...	2,397,375
Remittances to India on account of interned enemy aliens	51	...	...	...	...	...	...	...	...	...	51
East Indian Railway Company, Advances in England for purchase of Stores, etc.	3,062,702	...	...	...	...	...	...	...	...	...	3,062,702
South Indian Railway Company ditto	504,061	...	...	...	...	...	...	...	...	...	504,061
Bengal and North-Western Railway Company ditto	147,687	...	...	...	...	...	...	...	...	...	147,687
Great Indian Peninsula Railway Company ditto	1,183,282	...	...	...	...	...	...	...	...	...	1,183,282
Bombay, Baroda and Central India Railway Company, advances in England for purchase of Stores, etc.	756,137	...	...	...	...	...	...	...	...	...	756,137
Rohilkund and Kumaon Railway Company, special interest on joint Debenture Stock	18,590	...	...	...	...	...	...	...	...	...	18,590
Store supplied for Ordnance Factories	420,101	...	...	...	...	...	...	...	...	...	420,101
Stores supplied for War purposes	1,842,972	...	...	...	...	...	...	...	...	...	1,842,972
Extension of Ordnance Factories	6,537	...	...	...	...	...	...	...	...	...	6,537
Enemy's ships employed by the Indian Government	2,034	...	...	...	...	...	...	...	...	...	2,034
Nickel, &c., supplied for coinage purposes	...	...	598,446	...	...	...	...	...	...	...	598,446
Purchase of Silver	7,801,853	...	3,400,533	...	...	...	...	...	...	...	11,202,386
Purchase of Java Quinine	4,160	...	...	146,522	...	...	...	...	...	...	150,682
Stores purchased in England chargeable to Provincial and Local Funds and to Indian States—											
Civil	417	53,118	154,142	16,429	8,431	10,506	55,648	6,632	29,862	18,280	353,465
Railways	95	...	...	...	...	...	...	...	...	...	95
Bills drawn by the Mission to the Court of Persia	190,000	...	...	...	...	...	...	...	...	...	190,000
Subscription to the Prince of Wale's Relief Fund	...	...	...	...	...	3	...	...	...	...	3
Expeditionary Forces—Purchase of mules	159,844	...	...	...	...	...	...	...	...	...	159,844
Liquidation of Hostile firms	...	...	84	7,244	...	...	4,883	...	...	...	12,211
Purchase of Java molasses	...	...	23,328	...	...	...	...	...	...	...	23,328
Purchase of Gold	27,455,218	...	...	...	...	...	...	...	...	...	27,455,218
Carried over	49,033,781	53,118	4,176,533	170,195	8,431	10,509	60,531	6,632	29,862	18,280	53,567,872

No. 103—ACCOUNT of Receipts and DISBURSEMENTS on REMITTANCE ACCOUNT between ENGLAND and INDIA for the Year ended 31st March 1920—*contd.*

	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
Receipts—*concld.*											
Brought forward	£ 53,391,797	£ 644	£ 2,604,847	£ 326,548	£ 117	£ 106	£ 3,034	£ 819	£ ...	£ ...	£ 56,327,912
	49,033,781	53,118	4,176,533	170,195	8,431	10,509	60,531	6,632	29,862	18,280	83,567,872
Miscellaneous charges on Stores (War)	1,434	...	...	...	...	...	...	...	...	...	1,434
Pay and Pensions paid in England, chargeable to Indian States, Local Funds, etc.—											
Civil	231	3,764	479	1,055	5	...	949	485	...	...	6,968
Exchange of Indian currency notes and coins	3,577	...	...	...	...	...	...	...	...	...	3,577
National Health Insurance in respect of soldiers in India	47,446	1	4	...	...	...	...	...	...	...	47,451
General Provident Fund	65	...	...	...	670	...	...	...	...	...	735
Expenses of the Transport "Golconda"	1,450	...	...	...	...	...	...	...	...	...	1,450
Sale of opium	...	...	...	605	...	...	...	...	...	...	605
Stores supplied in connection with Munitions	123,310	...	...	...	...	...	...	...	...	...	123,310
Purchase of "Loyalty"	13,220	...	...	...	...	...	...	...	...	...	13,220
Stores supplied by the War Office on direct demand from India	1,739,830	...	...	...	...	...	...	...	...	...	1,739,830
Remittances in adjustment of balances of money order transactions between India and Colonial Administrations	1,109,750	...	...	...	...	...	...	...	...	...	1,109,750
Miscellaneous receipts—											
Civil	57,932	2,308	14,998	4,995	5,160	1,232	3,118	1,468	73	5	91,289
Military	240,629	...	...	...	...	...	...	...	...	...	240,629
Military Works Services	206	...	...	...	...	...	...	...	...	...	206
Marine	139,519	...	...	...	...	...	...	...	...	...	139,519
Railways	338	...	...	...	...	...	...	...	...	...	338
Posts and Telegraphs	2,130	...	...	...	...	...	...	...	...	...	2,130
TOTAL	52,514,848	59,191	4,192,014	176,850	14,266	11,741	64,598	8,585	29,935	18,285	57,090,363
TOTAL INDIA £	105,906,645	59,835	6,796,861	503,398	14,383	11,847	67,632	9,404	29,935	18,285	113,418,225

ENGLAND:

HIS MAJESTY'S IMPERIAL GOVERNMENT—

Repayments by His Majesty's Treasury and other Public Departments in respect of—	£
Expenditure incurred in India not included in the capitation rate in connection with Indian Native Regiments lent for service in the Colonies	3,826
Funds supplied to His Majesty's Minister at Tehran	1,395,417
Advances in India on account of the Emigration of Coolies, African Protectorates, and for supplies to His Majesty's Ships on the East India Stations	1,002,137
Pensions paid in India to Out-pensioners of Chelsea Hospital	37,974
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hongkong and Singapore	6,773
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies	2,259
Moiety of expenditure in connection with Persian Gulf Radio Offices	326
Receipts from the Admiralty for teak shipped from India	76,196
Moiety of expenditure incurred in India in connection with Lighting and Buoying the Persian Gulf	1,312
Expenditure in India in connection with Expeditionary Forces and other War Services	62,737,083
Expenditure in India in connection with Admiralty Transports	142,126

Supplies for the Ministry of Munitions			48,968
Moiety of expenditure in India in connection with Troops lent for service in Persia			4
Moiety of Expenditure in India in connection with South Persia Military Police			855,235
Hides shipped to Italy			32,957
Stores supplied to Dominions, Dependencies and Protectorates and Miscellaneous advances in India			453,098
Remittances to India granted to Crown Colonies			9,550
Turkish Light houses in the Red Sea			6,196
Australian and New Zealand Personnel			160,536
			66,972,033
HIS MAJESTY'S INDIAN GOVERNMENT—			
Estates remitted from India by Administrators-General by means of Bills on London			156,641
Bengal and North-Western Railway Company: miscellaneous refunds	1,700		
Bombay, Baroda and Central India Railway Company: miscellaneous refunds	1,548		
East Indian Railway Company: miscellaneous refunds	1,317		
Great Indian Peninsula Railway Company: miscellaneous refunds	1,810		
South Indian Railway Company: miscellaneous refunds	3,025		
			9,400
Funds supplied from India to East Africa			121,667
Funds supplied for Treasury Chest Officer, Ceylon			87,500
Egyptian Currency coined at the Bombay Mint			20,599
Receipt for Egyptian Currency taken into India and Mesopotamia by Troops and returned to the Egyptian Government			52,375
Bronze coinage supplied from the Calcutta Mint for the Australian Commonwealth			145
Sale of Opium			181,743
Subscriptions to the General Provident Fund			5,281
Liquidation of Hostile Firms in India			3,221
Subscriptions to the Indian Civil Service Provident Fund			11,206
Employment of enemy ships under control of Royal Indian Marine			4,614
Remittances to India on account of Interned enemy Aliens			6,506
Sale-proceeds and royalties due on Indian timber			24,351
Paper Currency Reserve—Gold withdrawn in London against Reserve in India			82,391
Opium supplied to the Governments of Hong Kong, the Straits Settlements, and Siam			1,324,322
Subscriptions to the Bengal and Madras Family pension Fund			313
Compensation to Wolfram Producers			334,454
Interest on and redemption of sterling securities of Railway Provident Funds			26,747
Miscellaneous			37,080
Transfer from Paper Currency Reserve to Home Treasury Balances			10,149,089
			12,639,645
TOTAL ENGLAND			79,611,678
TOTAL RECEIPTS		£	193,029,903

No. 103.—Account of Receipts and Disbursements on Remittance Account between England and India for the year ended 31st March 1920—*contd.*

	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
Disbursements.	£	£	£	£	£	£	£	£	£	£	£
His Majesty's Imperial Government—											
Expenditure in India in connection with Expeditionary Forces and other War Services	125,437,927	...	...	...	...	...	...	...	...	...	125,437,927
Turkish Light houses in the Red Sea	...	...	4,804	...	...	...	...	...	...	...	4,804
Lighting and Buoying of the Persian Gulf	21,293	...	...	...	...	...	...	...	...	...	21,293
Munitions supplied through the Railway Department	—11,161	...	...	...	...	...	...	...	...	...	—11,161
Refunds on account of allotments paid in England on behalf of British soldiers (including Territorials) on the Indian Establishment	27,078	...	...	...	...	...	...	...	...	...	27,078
Supply of Munitions, Mica	2,384	...	...	...	...	...	...	9,164	...	...	11,548
Payments on account of Indian Native Regiments lent for service in the Colonies	1,042	...	...	...	...	...	...	...	...	...	1,042
Advances in India on account of the Emigration of Coolies and Supplies to H. M.'s Ships on the East India Stations—											
Civil	55,441	9,150	540,970	5,700	...	...	...	...	...	...	611,261
Military	41,995	...	...	...	...	...	...	...	...	...	41,995
Marine	380,765	...	...	...	...	...	...	...	...	...	380,765
Pensions paid in India to Out-pensioners of Chelsea Hospital	74,991	...	...	...	...	...	...	...	...	...	74,991
Ditto to Naval and Greenwich Hospital Pensioners	445	...	...	...	...	...	...	...	...	...	445
Enlistment of natives of India for service in the Colonies	3,136	...	...	...	...	...	...	...	...	...	3,136
Remittances paid in India on behalf of Asiatic Artillery at Hong-Kong and Singapore	19,067	...	...	...	...	...	...	...	...	...	19,067
Postal and Money Order Transactions	4,783,229	...	...	...	...	...	...	...	...	...	4,783,229
Little Basses Light Vessel Dues	...	...	...	93	...	...	16	...	...	...	109
Balances of Shipping Masters' Accounts	...	10	3,140	2,073	...	...	306	...	...	...	5,529
Additional troops lent for service at Hong-Kong in 1912	19,303	...	...	...	...	...	...	...	...	...	19,303
Share of expenditure of Persian Gulf Radio Offices	6,208	...	...	...	...	...	...	...	...	...	6,208
Expenditure in connection with Indian Forces in North China	17,970	...	...	...	...	...	...	...	...	...	17,970
Ditto ditto South Persian Military Police	926,556	...	...	...	...	...	...	...	...	...	926,556
Hire of transports on behalf of the Commonwealth of Australia	28,508	...	...	...	...	...	...	...	...	...	28,508
Australian and Newzealand Personnel	120,042	...	...	...	...	...	...	...	...	...	120,042
Expenditure in connection with Admiralty Transports	1,887,294	...	...	...	...	...	...	...	...	...	1,887,294
Remittances to India granted to Crown Colonies	...	...	9,550	...	...	...	...	...	...	...	9,550
Wheat shipped from Australia	...	...	...	312,500	...	...	...	...	...	...	312,500
Miscellaneous Payments—											
Civil	107,465	60,046	126,288	5,894	81	117	2,216	...	...	923	303,030
Military Works Services	4,653	...	...	...	...	...	...	...	...	...	4,653
Military	785,859	...	...	...	...	...	...	...	...	...	785,859

Marine	35,937	...	...	...	...	...	...	...	...	...	35,937
Posts and Telegraphs	324	...	...	...	...	...	...	...	...	...	324
Total	134,777,751	69,206	684,752	326,260	81	117	2,538	9,164	...	923	135,870,792
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—											
Expeditionary Forces—purchase of mules	49	...	...	...	...	...	...	...	...	...	49
Remmittances by Administrators General	...	...	...	945	...	46	...	...	...	...	991
Indian Allotments	9,578	...	...	...	...	...	...	...	...	...	9,578
Opium supplied to Colonial Governments	...	...	...	1,324,322	...	...	...	...	...	...	1,324,322
Rupees sent from India to East Africa	...	...	—204,677	...	...	...	...	...	...	...	—204,677
Purchase of Silver	....	....	38	...	...	...	...	...	...	...	38
Allotments of pay, etc., British and Indian services	956	...	...	...	...	...	...	...	...	...	956
Family and Miscellaneous Remittances made by means of Rolls	11,485	...	...	...	...	...	...	...	...	...	11,485
Charges in connection with the administered territory in Mesopotamia	4,200	...	...	...	...	...	...	...	...	...	4,200
Stores purchased in England chargeable to Provincial and Loal Funds, etc.	...	...	...	...	196	...	...	1	1	...	198
Sale of Opium	...	...	...	181,357	991	...	...	...	...	...	182,348
Egyptian Notes and Coins returned to Finance Ministry Egypt	...	...	46,639	...	...	...	...	...	...	...	46,639
Purchase of Silver under the Pitman's Act	43	...	...	...	...	...	...	...	...	...	43
Bombay, Baroda and Central India Railway Company—Advances for purchase of stores, etc.	755	...	...	...	...	...	...	...	...	...	755
Bronze coinage for the Australian Commonwealth	—641	...	...	...	...	...	...	...	...	...	—641
GENERAL PROVIDENT FUND—											
Marine	27	...	...	...	...	...	...	...	...	...	27
Military Works Services	210	...	...	...	...	...	...	...	...	...	210
Civil	442	288	571	364	552	308	78	92	258	58	3,011
Military	806	...	...	...	...	...	...	...	...	...	806
Railways	488	...	...	...	...	...	...	...	...	...	488
Posts and Telegraphs	46	...	...	...	...	...	...	...	...	...	46
Enemy's ships employed by the Indian Government	5,434	...	...	...	...	...	...	...	...	...	5,434
Paper currency Reserve—gold withdrawn in England	367,609	...	...	...	...	...	...	...	...	...	367,609
Remittances to India on account of interned enemy aliens	7,058	...	...	...	...	...	...	...	...	...	7,058
Transfers through currency	10,149,089	...	...	...	...	...	...	...	...	...	10,149,089
Remittances for payment by War Office	1	...	...	...	...	...	...	...	...	...	1
National Health Insurance contributions	1	...	...	...	...	...	...	...	...	...	1
Liquidation of Hostile Firms in India	...	...	...	3,221	...	...	18,927	...	...	...	22,148
Purchase of Exchequer Bonds, etc., for British soldiers	1	...	...	...	...	...	...	...	...	...	1
Funds provided in India for the purchase of tea in Ceylon	—4,166	...	...	...	...	...	...	...	...	...	—4,166
Remittances in adjustment of money order transactions between India and Colonial and Foreign Administrations	1,109,750	...	...	...	...	...	...	...	...	...	1,109,750
Store supplied for Ordnance Factories	1,074	...	...	...	...	...	...	...	...	...	1,074
Pay and Pensions paid in England chargeable to Provincial and Local Funds, Indian States, etc.	—135	..	...	...	5	...	...	...	...	...	—130
Rupee notes sent from England to East Africa	...	...	382,500	...	...	...	...	...	...	...	382,500
Carried over	11,664,160	288	225,071	1 510,209	1,744	354	19,005	93	259	58	13,421,241

No. 103.—ACCOUNT of Receipts and Disbursements on Remittance Account between England and India for the year ended 31st March 1920—*concld.*

Disbursements—*concld.*	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Brought forward	134,777,751	69,206	684,752	326,260	81	117	2,538	9,164	...	923	135,870,792
	11,664,160	288	225,071	1,510,209	1,744	354	19,005	93	259	58	13,421,241
Compensation to Wolfram Producers	...	...	...	...	...	...	334,454	...	...	...	334,454
Indian Civil Service Provident Fund	...	...	...	...	2,248	...	...	...	...	424	2,672
MISCELLANEOUS PAYMENTS—											
Civil	28,383	5,367	3,066	51	218	35,217	29,549	25	...	...	101,876
Military	103,939	...	...	...	...	...	...	...	...	...	103,939
Marine	3,727	...	...	...	...	...	...	...	...	...	3,727
Railways	1,763	...	...	...	...	...	...	...	...	...	1,763
Posts and Telegraphs	30	...	...	...	...	...	...	...	...	...	30
Military Works Services	4,332	...	...	...	...	...	...	...	...	...	4,332
TOTAL	11,806,334	5,655	228,137	1,510,260	4,210	35,571	383,008	118	259	482	13,974,034
TOTAL INDIA	146,584,085	74,861	912,889	1,836,520	4,291	35,688	385,546	9,282	259	1,405	149,844,826

ENGLAND:

HIS MAJESTY'S IMPERIAL GOVERNMENT—

Wheat shipped from Australia	2,584,749
Little Basses Light Vessel Dues	6,629
Postal and Money Order transactions	281,327
Balances of Shipping Masters' accounts	2,674
Wool from Australia for the Cawnpore Woollen Mills	11,061
Horses from Australia and mules from China	163,357
Recoveries of allotments paid in England on behalf of British soldiers (including Territorials) on the Indian Establishment	28,098
Miscellaneous	346,200
Motor Ambulances, Aircraft and Tanks presented by Indian Princes and others	50,000
Advances from Naval Funds to Marine Transport Officer, Suez	22,352
Additional troops lent for service at Hong-Kong in 1912	4,297
Australian Transports	18,910
Indian Force in North China	431
Expenditure to be brought to charge in India in connection with Expeditionary Forces and other War Services	9,805
	3,529,890

HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—			
Family Remittances and allotments of British and Indian Services, including allotment of pay, etc., of officers with Expeditonary Forces			801,812
Remittance for payments by War Office	65,164		
Remittances Indo-European Telegraph	634		
Effects of deceased soldiers	10,002		
Remittances by British troops for deposit in the Post Office Savings Bank or investment in British Securities	14,013		
		89,313	
Extension of Ordnance Factories in India		6,000	
Remittances by Administrators-General		142,020	
Bengal and North-Western Railway Company: Advances for purchase of Stores, etc.		149,387	
Bombay, Baroda and Central India Railway Company: Advances for purchase of Stores, etc.		756,930	
East Indian Railway Company:			
Advances for purchase of Stores, etc.	3,034,019		
Rental paid to the South Behar Railway Company	30,000		
		3,064,019	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, etc.		1,185,092	
South Indian Railway Company:			
Advances for purchase of Stores, etc.	392,086		
Discharge of Debentures	115,000		
		507,086	
Rohilkund and Kumaon Railway Company: Interest on 4 per cent. Debenture Stock allocated to State Works		18,590	
National Health Insurance in respect of soldiers in India		44,000	
General Provident Fund		2,020	
Stores purchased in England chargeable to Provincial and Local Funds and to Indian States		353,408	
Nickel, etc., supplied for coinage purposes		597,268	
Pay and Pensions paid in England chargeable to Indian States, Local Funds, etc.		6,711	
Employment of enemy's ships under control of Royal Indian Marine		26,994	
Miscellaneous payments to be brought to charge or recovered in India		344,153	
Hire of transports, canal dues, coal, etc.		26,470	
Stores shipped to India under war indents		2,570,203	
Stores supplied by War Office on direct demands from India		1,734,573	
Purchase of Java molasses		23,328	
Stores shipped to India under Ordnance Factory indents 1919-20, (Ordinary)		420,174	
Purchase of Silver		4,609,027	
Purchase of Mules for war purposes		159,795	
Gold shipped to India from Australia and New Zealand		8,301	
Expenditure in connection with the S. S. "Golconda" engaged for the repatriation of enemy aliens		1,450	
" " " "Loyalty"		3,020	
Purchase of Java Quinine		150,682	
Liquidators of Hostile Firms in India		484,201	
Telegraphic transfers drawn by His Majesty's Minister at Teheran in respect of advances made on Indian Account		280,000	
Currency notes brought home by Demobilised soldiers of the British Army		3,742	
Contributions to the Prince of Wales's National Relief Fund		3,081	
Purchase of Ford cars		79,661	
Purchase of Silver in the United States under the Pittman's Act		2,397,332	
Payment to the Bank of England for Treasury notes shipped to Bombay		804,745	
Payment to the Imperial Bank of Persia against Kran Credits		1,159,493	
Aviation Stores		29,547	
Payments on account of the Bengal and Madras Family Pension Funds		714	
Purchase of a consignment of Indian timber ex S. S. "Cheng Tu" for resale		18,790	
Purchase of Gold		27,671,149	
Payment to the Bank of England against Gold received in India		82,391	
Miscellaneous charges on Stores (War)		1,434	
Stores supplied in connection with Munitions		104,959	
TOTAL ENGLAND		50,823,565	54,353,455
TOTAL DISBURSEMENTS			204,198,281

APPENDIX B-A.

Finance and Revenue Accounts

OF THE

Government of India.

Account of District Local Funds

FOR

1919-20.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of DISTRICT LOCAL

Receipts.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue—												
Capitation Tax or house-tax	7,216	...	11,00,347	...	52,790	...	320	...	15,062	...	...	11,75,735
Rent of fisheries	...	...	1,94,390	1,82,675	5,045	...	...	...	85	...	...	3,82,195
Revenue due to canals	...	...	...	...	...	4,718	...	...	...	...	...	4,718
Miscellaneous	...	...	12,057	2,20,100	211	31,962	3,019	5,841	...	...	59,226	3,32,416
Local Rates—												
Cess on lands for expenditure on Roads, Schools, Hospitals, and general purposes	87,768	1,98,818	64,45,530	32,37,934	70,13,127	70,70,303	43,17,502	23,20,147	59,93,198	13,93,203	9,21,649	3,89,99,179
Miscellaneous	4,246	1,946	11,07,445	1,05,236	2,806	...	24,239	...	25	...	...	12,45,943
Interest—												
Interest on securities of District Funds—												
For Educational purposes	4	...	5,027	7,773	525	29,207	451	...	255	412	...	43,654
For Medical purposes	...	...	4,147	6,926	7,051	29,523	1,908	...	3,888	...	...	53,443
For general purposes	...	...	...	...	...	...	...	...	...	11,227	...	11,227
Interest on arrear Revenues	...	...	18,573	1,223	43,894	...	8,885	...	48,648	...	...	1,21,223
Other items	298	8,507	5,98,020	13,945	591	2,95,475	1,07,490	10,639	34,039	...	2,310	10,71,314
Law and Justice—Courts of Law—												
Fees, Fines, and Forfeitures	...	...	63,892	20	2,998	...	2,539	...	33,507	181	45	1,03,182
Police—												
Receipts under Cattle Trespass Act	15,064	4,452	...	2,44,139	3,31,995	6,57,545	1,86,097	...	2,25,954	6,12,537	1,42,896	24,20,679
Other items	...	...	...	86	5,959	8,492	6,951	3,88,472	7,363	4,06,606	3,176	8,27,105
Education—												
Fees from Schools, general training, and special	11,784	7,047	5,35,050	1,87,637	43,072	3,74,447	4,18,466	...	28,419	118	10,874	16,16,944
Contributions	59,896	3,64,337	33,18,050	57,37,273	16,28,564	41,23,374	19,19,551	4,40,170	10,57,203	14,09,143	4,52,529	2,05,10,090
Income from Endowments	216	...	8,216	40	...	1,355	2,904	...	...	...	439	13,171
Miscellaneous—												
Sale of books	...	...	65	1,986	...	6,078	110	...	...	4	...	8,243
Examination Fees	...	...	...	658	27	...	...	...	199	...	718	1,602
Other Receipts	141	1,534	9,728	21,058	30,143	14,511	8,715	21,115	3,590	22,213	4,128	1,36,876
Medical—												
Hospital Receipts	2,036	...	1,256	3,849	4,732	18,904	23,934	...	357	...	...	55,068
Medicine sold by Civil Surgeon	393	7	3,217	426	...	4,107	2,016	30	92	...	...	10,288
Income from Endowments	555	...	4,836	2,859	3,952	19,972	4,213	...	909	...	...	37,296
Contributions	17,767	31,514	6,82,266	1,49,697	1,51,655	4,59,792	1,37,188	11,845	1,22,609	40,096	76,020	18,80,449
Miscellaneous—												
Other receipts	19	13	41,881	2,828	16,982	25,551	9,178	1,219	6,666	2,445	1,459	1,08,320
Sanitary fees and fines	...	...	45,502	54	...	3,787	3,120	357	9,002	...	697	62,519
Minor Departments—												
Botanical and other public garden receipts	...	973	...	8,183	...	4,886	54,467	...	...	3,257	...	71,766
Veterinary receipts	1,008	854	4,567	18,680	1,974	16,367	24,036	...	10,676	14,605	2,528	95,295
Receipts on account of Experimental Cultivation	...	436	...	804	98	1,280	27,247	1,025	...	2,570	1,114	34,574
Public Exhibition and Fairs	9,784	896	...	4,749	13,401	92,027	2,94,298	...	294	4,705	...	4,20,154
Contributions	...	...	18,912	90,460	...	4,326	...	92,538	4,685	...	...	2,10,921
Miscellaneous	2,353	3,425	420	565	1,770	22,138	46,176	3,574	208	288	471	81,388
Carried over	2,20,547	6,24,759	1,42,23,394	1,02,51,893	93,63,362	1,33,20,127	76,35,020	32,97,052	76,06,933	39,23,610	16,80,279	7,21,46,976

FUNDS for the Year ended 31st March 1920.

Disbursements.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refund—												
Land Revenue	...	...	7,016	11,397	...	...	...	...	...	...	1,580	19,993
Local Rates	...	83	4,774	4,891	256	...	439	4,101	94	348	1,941	16,927
Land Revenue—												
Charges of District Administration	...	...	...	3,188	...	1,235	...	53,845	...	...	...	58,268
Miscellaneous	8	...	...	3,227	683	...	3,385	...	...	...	3,857	11,160
Local Rates—	...	...	...	2,166	4,11,467	...	...	57,803	...	...	7,982	4,79,418
Interest—												
Interest on Loans	...	...	27,239	2,514	1,21,728	10,428	...	...	13,770	...	2,454	1,78,133
Other items	...	...	4	3,098	...	...	9,064	...	265	...	861	13,292
General Administration—												
General Establishment of Local Funds	6,313	20,349	7,96,556	2,26,809	3,42,225	4,75,420	2,69,319	...	2,88,683	2,02,298	58,629	26,86,601
Law and Justice—												
Travelling allowance	...	...	...	...	5,116	...	...	...	...	...	15	5,131
Fees to pleaders	...	...	...	...	4,840	...	...	...	...	...	98	4,938
Miscellaneous	...	...	...	...	...	...	...	...	...	...	194	194
Police—												
Cattle-pound charges	3,834	1,916	...	12,097	17,526	2,32,574	76,690	30,928	19,985	3,19,069	11,849	7,26,468
Other charges	...	...	...	...	...	...	...	3,381	...	...	...	3,381
Refunds	309	94	...	462	314	17,578	3,967	4,071	...	1,511	3,649	31,955
Ports and Pilotage—												
Subsidies to Steam Boat Companies	...	...	...	...	7,579	...	...	...	...	...	...	7,579
Education—												
Grants to Universities	...	...	...	...	...	550	4,529	...	...	...	...	5,079
Inspection	163	10,648	...	...	84,516	10,507	85,859	...	784	9,710	...	2,02,187
Schools, General—												
High Schools	...	...	2,50,337	...	...	10,488	1,33,180	...	...	...	...	3,94,005
Secondary „	17,448	1,20,390	4,96,531	11,648	72,131	6,33,618	10,39,915	...	1,28,466	3,26,465	1,09,031	29,55,643
Primary „	68,549	2,45,488	37,56,100	58,59,738	3,60,926	36,90,303	18,25,296	6,48,415	2,71,180	16,43,850	7,02,237	1,90,72,032
School, Special—												
Training Schools	...	...	27,243	...	...	4,94,439	10,064	...	...	...	1,223	5,32,969
Technical „	...	250	16,636	25,072	64,103	1,038	44,278	...	1,637	...	2,628	1,55,042
Grants-in-aid	5,079	9,268	..	82,676	19,47,037	2,19,833	2,44,544	5,00,641	11,80,596	11,504	25,427	42,26,605
Scholarships	4,591	17,467	1,07,566	1,40,204	48,828	98,617	1,07,879	...	47,250	7,124	24,230	6,03,756
Miscellaneous	172	6,369	3,712	1,11,700	91,174	18,243	32,005	...	82,488	9,926	12,196	3,67,985
Refunds	...	...	1,223	15,392	5,444	602	2,037	...	403	732	...	25,833
Contributions	...	...	20,305	70,356	...	7,431	...	...	6,227	...	...	1,04,319
Medical—												
Medical Establishment	963	...	61,334	37,485	1,43,260	1,39,280	7,437	...	80,876	...	60,835	5,31,470
Hospitals and Dispensaries	24,435	66,176	15,12,497	3,07,016	6,10,523	10,08,260	8,33,874	2,19,911	5,07,439	1,19,191	1,78,306	53,87,628
Sanitation and Vaccination—												
Vaccine Establishment charges	2,109	14,576	1,87,566	2,10,450	56,806	1,80,637	1,04,050	1,21,220	11,680	1,04,193	26,249	10,19,536
Sanitation charges	6,205	4,022	7,68,838	58,670	1,57,368	1,85,926	29,795	32,491	1,81,295	30,111	17,938	14,72,659
Medical Schools	...	...	...	1,150	4,375	...	1,147	...	2,000	...	694	9,366
Plague and Epidemic charges	1,768	126	12,203	30,240	53,888	43,593	44,962	7,360	7,320	123	...	2,01,583
Other charges	3,252	...	25,733	45,980	21,577	16,031	...	3,455	19,478	24,140	21,963	1,81,609
Refunds	...	...	357	2,076	218	2,921	204	143	...	79	390	6,388
Contributions	...	...	83,347	1,62,157	2,767	1,24,840	..	...	87,655	...	6,043	4,66,809
Pasteur Institute, Shillong	...	...	...	...	...	..	...	...	...	...	250	250
Leper Asylum, Sylhet	...	...	...	...	...	...	...	...	...	...	310	310
Minor Departments—												
Public Exhibitions and Fairs	2,888	8,066	1,000	14,394	33,410	84,845	1,01,322	...	14,605	4,863	...	2,65,393
Veterinary and Stallion charges	5,351	40,663	59,404	1,25,034	1,17,798	2,04,623	3,35,771	1,69,015	1,29,471	65,291	49,051	13,01,472
Experimental cultivation	...	...	...	500	15,584	...	33,255	38,897	153	2,116	...	90,505
Botanical and other public gardens	...	4,862	...	28,268	...	13,003	1,66,019	...	...	4,495	...	2,16,647
Provincial Statistics	...	...	...	...	...	...	305	...	...	4,772	...	5,077
Miscellaneous	2,391	...	3,041	4,294	22,323	20,978	2,770	4,526	2,767	1	1,982	65,073
Contributions	...	...	4,136	10,668	...	41,743	...	...	111	...	1,392	58,030
Industries	...	...	...	...	...	...	...	...	...	...	401	401
Carried over	1,55,828	5,70,813	83,34,698	76,25,017	48,25,790	79,89,584	55,53,361	19,00,203	30,86,628	28,91,912	13,35,885	4,41,69,719

ACCOUNT of District Local

Receipts.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	2,20,547	6,24,759	1,42,23,394	1,02,51,893	93,63,362	1,33,20,127	76,35,020	32,97,052	76,06,933	39,23,610	16,80,279	7,21,46,976
Superannuations and Pensions—												
Contributions for pensions and gratuities.	...	...	...	4,894	...	...	2,641	...	233	...	...	7,768
Stationery and Printing—												
Press Receipts . . .	1	...	...	...	3,299	...	206	20	2,668	...	59	6,253
Miscellaneous—												
Sale of old Stores and Materials	80	21	6,819	3,679	590	164	1,574	402	5,646	295	33	19,303
Sale of Nazul (Escheated buildings and lands). .	...	...	...	10,290	...	...	204	...	...	...	...	10,494
Rents	393	...	8,76,024	1,112	1,252	18,339	12,977	7,68,982	2,791	13,352	...	16,95,222
Rates and Taxes . . .	...	...	...	...	...	...	...	...	...	2,23,829	...	2,23,829
Contributions . . .	12,325	22,876	41,622	62,637	3,53,371	16,076	10,62,078	4,62,100	2,650	3,772	2,01,215	22,40,722
Miscellaneous Receipts . .	3,738	3,332	3,38,813	89,990	82,410	10,04,265	93,450	9,359	28,529	3,44,335	7,111	20,05,332
Railways—												
Net Receipts . . .	...	...	9,11,283	...	64,849	...	...	...	10,094	...	...	9,86,226
Minor Works—												
Local Canal Receipts . .	507	9,750	...	...	23,746	...	65,180	...	...	...	...	99,183
Civil Works—												
Rent of buildings and lands (other than Nazul).	12	1,241	12,728	17,394	16,179	4,825	58,486	2,466	32,481	3,234	822	1,49,868
Sale of buildings and lands (other than Nazul).	1,58,735	...	33,438	1,643	6,155	14,305	55,769	1,920	5,507	22,587	17	3,00,076
Sale of Stores and Materials .	28	21	18,504	3,131	14,464	5,877	12,521	14,467	4,606	8,397	2,196	84,212
Canal and Ferry Receipts .	3,395	6,956	2,97,663	1,40,212	4,63,769	3,89,650	1,81,775	3,02,258	2,54,694	1,05,877	1,80,950	22,77,190
Tolls on roads . . .	21,796	...	25,89,070	2,24,962	9,454	1,22,490	...	...	6,374	...	...	29,74,146
Contributions . . .	24,448	96,310	30,30,141	20,57,410	8,17,902	7,02,085	11,51,987	9,03,627	8,40,197	10,18,458	3,46,638	1,09,89,203
Staging Bungalow Fees .	2,218	...	15,831	4,200	6,956	23,604	14,171	10,291	13,358	309	228	91,166
Sarai (Rest-house) Fees. .	94	9,179	1,718	3,698	...	8,686	18,371	...	529	2,145	118	44,538
Miscellaneous . . .	1,381	12,382	4,40,191	70,325	39,904	1,57,398	4,02,832	11,599	45,996	27,771	1,975	12,11,754
Total Revenue .	4,49,698	7,86,827	2,28,37,239	1,29,47,470	1,12,67,653	1,57,87,891	1,07,69,242	57,84,543	88,63,286	56,97,971	23,71,641	9,75,63,461
Debt, Deposits and Advances—												
Loans from Government .	...	...	38,000	...	...	...	...	...	...	...	...	38,000
Loans from the Public. .	...	...	...	...	...	...	...	...	1,80,295	...	...	1,80,295
Sale-proceeds of Investments .	...	...	3,00,687	1,219	...	8,763	300	4,440	...	...	...	3,15,409
Deposits	1,652	200	16,77,416	35,211	4,19,609	1,11,253	64,056	...	4,39,207	5,09,098	56,822	33,14,524
Advances	3,600	...	3,50,306	12,83,002	14,89,067	2,69,022	39,626	8,094	29,07,775	5,40,148	32,031	69,22,671
Total Debt, Deposits and Advances—	5,252	200	23,66,409	13,19,432	19,08,676	3,89,038	1,03,982	12,534	35,27,277	10,49,246	88,853	1,07,70,899
Total Receipts .	4,54,950	7,87,027	2,52,03,648	1,42,66,902	1,31,76,329	1,61,76,929	1,08,73,224	57,97,077	1,23,90,563	67,47,217	24,60,494	10,83,34,360
Opening Balance . .	87,882	3,58,108	1,27,71,135	31,32,231	23,79,031	40,71,008	39,56,218	31,32,778	19,88,530	19,81,314	5,23,114	3,43,81,349
GRAND TOTAL .	5,42,832	11,45,135	3,79,74,783	1,73,99,133	1,55,55,360	2,02,47,937	1,48,29,442	89,29,855	1,43,79,093	87,28,531	29,83,608	14,27,15,709

FUNDS for the Year ended 31st March 1920—*continued.*

Disbursements.	India.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,55,828	5,70,813	82,34,698	76,25,017	48,25,790	79,89,534	55,53,361	19,00,203	30,86,628	28,91,912	13,35,885	4,41,69,719
Superannuations, etc.—												
Pensions	508	1,476	15,113	18,836	54,755	4,483	3,921	7,761	33,918	4,990	59	1,45,820
Gratuities	...	54	5,352	2,531	...	570	1,942	84	232	370	3,216	14,351
Contribution to Provincial Revenues for Pensions	...	...	75,718	45,904	...	15,265	...	...	...	1,87,029	...	3,23,916
Donations to Service Funds	1,737	8,077	1,21,468	...	23,280	2,389	1,38,389	...	...	...	6,985	3,05,325
Provident Fund	...	...	...	...	...	90,192	...	...	43,915	...	...	1,34,107
Stationery and Printing—												
Purchase of Stationery	285	456	10,576	5,881	...	...	10,160	...	5,487	5,836	3,624	42,305
District Board Presses	...	...	...	...	9,554	1,237	2,160	...	34,180	...	224	47,355
Printing at Government Presses	...	...	3,694	...	...	...	...	...	...	14,733	...	18,427
Printing at Private Presses	594	4,069	85,199	18,155	39,711	...	19,243	6,451	28,519	7,870	5,677	2,15,488
Lithography	...	...	...	112	322	...	492	...	201	...	...	1,127
Miscellaneous—												
Rewards for destruction of dogs, wild animals, and snakes	84	127	641	...	587	65	752	...	1	74	9,428	11,759
Donations for charitable purposes	4	432	228	35,113	821	2,610	5,457	...	7,384	3,402	687	56,138
Contributions	1,900	156	55,842	17,068	...	46,168	6,611	4,78,713	3,500	...	9,885	6,19,843
Petty Establishments	2,102	674	5,57,073	72,120	333	7,784	28,813	2,60,047	2,173	13,580	1,351	9,46,050
Miscellaneous and unforeseen charges	8,271	2,543	2,09,664	16,124	63,850	8,78,267	1,22,650	6,980	16,552	2,05,963	8,014	15,38,878
Miscellaneous refunds	...	...	18,044	43,493	3,004	13,500	5,103	929	1,093	8,232	324	93,722
Famine Relief	...	...	...	...	1,65,625	...	10,840	...	94,624	12,819	357	2,84,265
Railways—												
Interest on Loans borrowed for Railway purposes	...	...	(b) 2,21,923	...	...	...	...	...	...	...	...	2,21,923
Re-payment of ditto	...	...	2,26,278	...	...	...	...	...	...	...	...	2,26,278
Construction of Railways charged to Revenue	...	...	7,308	...	...	...	...	...	...	...	...	7,308
Miscellaneous Railway Expenditure	...	...	4,946	...	34,000	...	...	...	8,297	...	...	42,243
Minor Works—												
Works	...	689	...	...	...	...	6,766	5,933	...	...	...	13,388
Repairs	1,560	5,120	...	...	...	...	12,421	11,001	...	...	...	30,102
Establishment	461	5,510	...	733	32,177	...	12,647	2,573	...	...	...	54,101
Tools and Plant	...	...	...	...	...	...	...	188	...	...	...	188
(*Civil*) *Works*—												
(*a*) Buildings—												
New Works	22,097	30,307	5,98,929	4,12,035	2,64,125	11,30,023	3,33,064	26,000	2,49,323	3,65,007	10,653	34,41,563
Repairs	8,017	29,577	2,38,935	2,16,042	1,91,803	3,99,408	6,22,296	28,500	80,968	2,00,526	14,490	20,30,612
(*b*) Communications—												
New Works	6,726	5,451	19,21,691	5,27,333	12,93,678	5,02,303	5,20,916	3,96,256	16,24,804	2,78,746	1,67,070	72,44,974
Repairs	37,354	65,607	65,57,362	19,24,844	26,24,774	21,59,786	15,04,240	9,61,332	19,57,815	7,50,654	4,51,634	1,89,95,402
(*c*) Other public improvements—												
New Works	8,563	3,583	6,25,367	1,46,066	7,53,070	16,385	23,855	2,88,968	1,66,897	82,979	81,626	21,97,359
Repairs	4,348	9,448	4,12,105	1,88,321	68,975	5,002	52,510	2,23,132	35,545	40,056	26,776	10,66,218
(*d*) Establishment	16,130	11,242	3,98,840	5,33,274	6,86,161	5,54,849	6,33,576	3,92,471	8,26,161	3,32,050	78,805	54,63,559
(*e*) Tools and Plant	939	512	1,05,539	66,834	52,968	41,786	12,008	26,863	81,953	13,466	3,816	4,06,684
(*f*) Other charges	18,270	26,225	3,53,562	25,110	94,476	1,06,192	2,01,893	2,03,830	24,979	19,869	8,127	10,82,533
Contribution	...	...	...	61,067	...	47,325	...	...	...	...	...	1,08,392
TOTAL EXPENDITURE CHARGEABLE TO CURRENT INCOME	2,95,778	7,82,148	2,20,66,145	1,20,02,013	1,12,86,839	1,40,15,173	98,46,086	52,28,215	84,10,149	54,40,163	22,28,713	9,16,01,422
Debt, Deposits, and Advances—												
Repayment of loans from Government	...	...	19,292	65,936	42,261	26,960	...	...	31,074	...	3,191	1,88,714
Repayment of loans from Public	...	...	60,095	...	...	...	...	...	1,80,294	...	...	2,40,389
Investments	...	...	12,39,983	18,500	...	6,109	19,000	...	...	...	...	12,83,592
Deposits	1,877	190	14,42,441	18,720	3,42,931	1,03,559	1,81,762	...	3,59,879	4,36,250	30,531	29,18,148
Advances	34	20	3,12,402	11,89,841	14,72,438	3,22,353	20,320	12,475	29,46,766	5,39,149	49,407	68,65,205
TOTAL DEBT, DEPOSITS, AND ADVANCES	1,911	218	30,74,213	12,92,997	18,57,630	4,58,981	2,21,082	12,475	35,18,013	9,75,399	83,129	1,14,96,048
TOTAL CHARGES	2,97,689	7,82,366	2,51,40,358	1,32,95,010	1,31,44,469	1,44,74,154	1,00,67,168	52,40,690	1,10,28,162	64,15,562	23,11,842	10,30,97,470
	(a)	(a)		(a)	(a)	(a)	(a)		(a)	(a)	(a)	
CLOSING BALANCE	2,45,143	3,62,769	1,28,34,425	41,04,123	24,10,891	57,73,783	47,62,274	36,89,165	24,50,931	23,12,969	6,71,766	3,96,18,439
GRAND TOTAL	5,42,832	11,45,135	3,79,74,783	1,73,99,133	1,55,55,360	2,02,47,937	1,48,29,442	89,29,855	1,43,79,093	87,28,531	29,83,608	14,27,15,709

(*a*) Differs from book balance owing mainly to uncashed cheque.
(*b*) Includes Rs. 56,408 on account of payment to Sinking Fund of the Tanjore District Board Railway Debenture loan.

No. 1.—Detailed Account showing the Revenue Receipts, Working Expenses, and other Expenditure on account of District and Local Boards' Railways in India during the year 1919-20. (Madras.)

Heads.	Suramangalam-Salem Railway (Salem).	Tanjore District Board Railway.	Bezwada-Masulipatam Railway (Kistna).	Podanur-Pollachi Railway (Coimbatore).	Tenali-Repalli Railway (Guntur).	Total.
Gross Receipts:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Coaching Traffic Earnings	19,804	8,21,314	3,69,504	1,84,965	1,12,310	15,07,897
Goods ditto	55,591	2,67,105	1,07,478	65,701	8,349	5,04,224
Miscellaneous and Suspense	160	10,419	2,375	478	122	13,554
Total Gross Receipts	75,555	10,98,838	4,79,357	2,51,144	1,20,781	20,25,675
Working Expenses:						
Maintenance of Way, Works and Stations.	6,346	11,976	36,799	4,651	10,222	69,994
Locomotive Expenses	3,778	54,942	82,443	610	23,088	1,99,004
Carriage and Wagon Expenses			26,677		7,466	
Traffic Expenses	34,000	6,08,743	25,008	1,13,015	7,002	7,87,768
General Charges, Miscellaneous, and Suspense.	...	...	45,014	...	12,612	57,626
Total Working Expenses	44,124	6,75,661	2,15,941	1,18,276	60,390	11,14,392
Net Receipts	31,431	4,23,177	2,63,416	1,32,868	60,391	9,11,283
Other Expenditure:						
Interest on loans borrowed for Railway purposes.	20,830	54,343	39,665	22,500	1,177	(a) 1,38,515
Repayment of ditto ditto	90,847	39,648	95,783	...	...	2,26,278
Net gain to the Board	—80,246	3,29,186	1,27,968	1,10,368	59,214	5,46,490
Capital at charge, 31st March 1920	4,73,834	66,17,337	22,52,834	11,39,027	14,88,246	1,19,71,278
Percentage of net Receipts on Capital outlay (1919-20).	6·63	6·39	11·69	11·66	4·05	7·61
Ditto ditto in 1918-19.	2·58	6·37	9·31	8·91	3·42	6·65
Ditto ditto in 1917-18.	·79	8·7	9·1	8·2	3·68	7·71
Ditto ditto in 1916-17.	...	8·04	9·45	7·82	3·75	7·72
Ditto ditto in 1915-16.	...	8·16	10·4	3·08	·13	7·11

(a) Excludes Rs. 27,000 paid by the District Board of Tinnevelly as interest on loan raised for Tinnevelly-Tiruchendur Railway under construction.

No. 2.—Detailed Account of Miscellaneous Railway Expenditure of District and Local Boards in India for the year 1919-20. (Madras.)

Details.	Amount.
Surveys.	Rs.
Madura District Board—Madura-Bodinayakanur Railway Survey	1
Ramnad District Board—Sivaganga to Manamadurai *viâ* Tirupachetti Railway Survey	—5
Other Items.	
Tanjore District Board—Amount paid to the South Indian Railway Company for renewing the worn out sleepers in the L. F. Gravel siding Erichi quarry at Arantangi	1,171
Coimbatore District Board—Remuneration to the Bank of Madras for the management of the Board's Debenture Loan of 5 lakhs	375
Cost of establishment sanctioned by the Coimbatore District Board for the preparation of the revised estimate for Erode-Satyamangalam Railway	270
Tinnevelly District Board—Recovery of excess war allowance paid to establishment employed on the maintenance of Tiruchendur Railway embankment	—8
Cess on railway land leased out for cultivation	29
Charges incurred by the District Board Engineer, Tinnevelly for maintaining Tiruchendur embankments	3,113
TOTAL	4,946

No. 3.—Account of Expenditure on Railway Construction by Local Boards in India during, and to end of, the year 1919-20. (Madras.)

Heads.	Needamangalam, Maunargudy Railway, Tanjore.	Podanur-Pollachi Railway, Coimbatore.	Tenali-Repalli Railway, Guntur.	Tanjore District Board Railway, Tanjore.	Bezwada-Masulipatam Railway, Kistna.	Tinnevelly-Tiruchendur Railway, Tinnevelly.	Tiruturaipondi-Vedaranyam Railway, Tanjore.	Sura Mangalam-Salem Railway, Salem.	TOTAL.
During the year 1919-20:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Outlay charged to Revenue	—26	—2	3,248	10,344	6,362	—98	—7,626	—4,894	7,308
Outlay met from borrowing from the Public	...	...	...	...	...	...	...	...	...
Outlay met from borrowing from the Government	...	...	...	...	...	...	...	...	...
TOTAL	—26	—2	3,248	10,344	6,362	—98	—7,626	—4,894	7,308
To end of the year 1919-20:									
Outlay charged to Revenue	4,64,574	6,39,027	14,88,246	36,17,190	13,33,275	4,26,115	11,65,623	3,04,185	94,38,235
Outlay met from borrowing from the Public	...	5,00,000	...	6,15,709	...	6,00,000	...	1,69,649	18,85,349
Outlay met from borrowing from the Government	...	...	...	7,54,250	9,19,559	...	...	...	16,73,809
TOTAL	4,64,574	11,39,027	14,88,246	49,87,140	22,52,834	10,26,115	11,65,623	4,73,834	1,29,97,393

No. 4.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	9,658	...	...	416	...	...	10,074	...	10,074
Madras	...	...	3,908	...	...	1,367	244	...	5,519	...	5,519
Bombay	45	21,889	2,65,704	...	...	43,800	...	925	3,32,363	...	3,32,363
United Provinces of Agra and Oudh	...	...	1,42,046	...	3,761	1,34,185	...	17,018	2,97,010	...	2,97,010
Burma	...	...	2,432	—8	...	16,917	...	20	19,361	...	19,361
Central Provinces and Berar	...	214	4,422	...	...	...	...	1,669	6,305	...	6,305
Assam	...	...	6,072	...	...	236	2,209	...	8,517	...	8,517
TOTAL	45	22,103	4,34,242	—8	3,761	1,96,921	2,453	19,632	6,79,149	...	6,79,149

No. 5.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	2,167	...	...	206	...	212	3,185	...	3,185
Madras	...	...	639	...	...	680	366	...	1,685	...	1,685
Bombay	739	1,073	3,272	..	...	3,168	...	23	8,275	...	8,275
United Provinces of Agra and Oudh	81	451	52,393	96	1,156	62,587	1,417	7,100	1,25,281	...	1,25,281
Burma	...	...	3,336	...	...	12,470	370	32	16,208	...	16,208
Central Provinces and Berar	...		264	...	...	...	...	...	264	...	264
Assam	...	...	1,922	...	...	3,884	2,647	...	8,453	...	8,453
TOTAL	820	1,524	63,993	96	1,156	82,995	4,800	7,967	1,63,351	...	1,63,351

No. 6.—CLASSIFIED ABSTRACT of Expenditure by Public Works Officers on Account of District and Local Boards on Roads and Other Works of Communication.

	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	125	...	5,126	...	...	...	...	550	135	...	...	5,946	...	5,946
Madras	—183	7,868	1,687	19,340	...	...	...	...	...	...	...	792	29,504	*878*	28,626
Bombay	66,752	52,293	—17	56,862	12,781	578	11,762	20,911	45,099	3,813	...	...	2,70,779	...	2,70,779
United Provinces of Agra and Oudh	2,26,863	56,546	9,941	27,655	7,684	9,135	14,276	—3,529	6,944	10,558	...	84	3,66,157	...	3,66,157
Burma	1,14,655	3,689	1,45,927	14,326	16,769	...	6,683	8,095	...	38,660	2,054	3,131	3,53,989	...	3,53,989
Central Provinces and Berar	...	24,308	...	...	...	...	...	3,172	...	...	...	...	27,480	...	27,480
Assam	...	4,038	33,150	40,051	...	...	...	...	2,000	1,911	...	...	81,150	*8,265*	72,885
Total	4,08,087	1,48,882	1,90,688	1,63,300	37,234	9,713	32,721	28,649	54,593	55,077	2,054	4,007	11,35,005	*9,143*	11,25,862

No. 7.—CLASSIFIED ABSTRACT of Expenditure by Public Works Officers on Account of District and Local Boards on Repairs to Roads and Other Works of Communication.

	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	51	8,510	...	23,161	...	...	...	...	698	1,992	...	...	34,412	...	34,412
North-West Frontier Province	...	...	...	2,978	...	...	...	...	...	...	...	...	2,978	...	2,978
Madras	5,751	31,798	18,278	2,717	...	...	...	791	...	...	...	...	59,335	...	59,335
Bombay	3,11,132	3,29,576	9,339	1,60,739	29,710	42,028	7,871	21,066	25,659	2,154	40,911	...	9,80,185	*540*	9,79,645
United Provinces of Agra and Oudh	11,45,500	1,99,202	9,591	42,063	...	46,350	9,772	...	6,210	16,291	20,092	1,257	14,96,228	...	14,96,228
Burma	3,39,391	30,786	2,80,688	67,631	66,916	24,796	25,136	3,197	1,574	43,965	5,122	5,952	8,95,154	...	8,95,154
Central Provinces and Berar	...	4,959	...	...	...	...	261	2,768	...	...	...	...	7,988	...	7,983
Assam	1,256	12,751	78,470	55,497	...	...	...	36	4,608	10,034	52	...	1,62,694	...	1,62,694
Total	18,03,081	6,17,582	3,96,366	3,54,776	96,626	1,13,074	43,040	27,858	38,749	74,436	66,177	7,209	36,38,974	*540*	36,38,434

No. 8.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Lighting.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Miscellaneous.	Harbours.	GRAND TOTAL.	*Deduct-Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	...	...	...	...	5,948	...	3,876	...	9,824	...	9,824
Bombay	...	...	...	...	1,662	...	1,372	...	3,034	...	3,034
U. P. of Agra and Oudh	...	...	...	...	1,328	973	3,181	...	5,482	...	5,482
Burma	...	1,44,988	74,219	28,764	1,140	...	1,978	13,443	2,64,527	...	2,64,527
Central Provinces and Berar	...	...	...	...	2,226	...	...	...	2,226	...	2,226
Assam	...	...	364	...	37,874	279	...	...	38,517	*8,639*	29,878
TOTAL	...	1,44,988	74,583	28,764	50,178	1,252	10,402	13,443	3,23,610	*8,639*	3,14,971

No. 9.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Lighting.	Miscellaneous.	Harbours.	GRAND TOTAL.	*Deduct-Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	45	...	...	1,151	...	...	297	...	1,493	...	1,493
Bombay	...	...	...	1,435	...	...	1,719	...	3,154	...	3,154
U. P. of Agra and Oudh	...	...	...	...	926	...	1,483	...	2,409	...	2,409
Punjab	...	...	...	...	...	...	304	...	304	...	304
Burma	3,065	35,593	1,11,815	7,843	196	39	6,204	16,747	1,81,502	...	1,81,502
Assam	...	678	...	8,299	2,010	...	...	...	10,987	...	10,987
TOTAL	3,110	36,271	1,11,815	18,728	3,132	39	10,007	16,747	1,99,849	...	1,99,849

No. 10.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Administration.	Law and Justice.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . .	2,460	..	...	350	9,313	...	...	...	...	12,023	*12,023*	...
N.-W. Frontier . .	1,029	...	...	...	8,393	18,510	2,375	...	...	30,307	*5,000*	25,307
Madras . . .	...	12,201	...	...	3,14,540	1,72,737	3,139	13,793	76,997	5,93,410	...	5,93,410
Bombay . . .	1,249	5,527	...	...	42,258	5,782	7,413	...	17,443	79,672	*1,696*	77,976
Bengal . . .	...	11,614	...	...	96,894	1,22,969	14,307	11,080	7,261	2,64,125	...	2,64,125
U. P. of Agra and Oudh	...	186	...	41,698	7,44,385	26,614	2,345	..	17,285	8,33,013	*44,065*	7,88,948
Punjab . . .	10,400	10,272	1,325	18,545	1,64,174	49,941	38,918	19,485	20,004	3,33,064	*13,083*	3,19,981
Burma . . .	...	...	...	3,748	71	736	...	...	2,084	6,639	..	6,639
Bihar and Orissa .	929	1,661	...	...	47,168	1,07,496	14,502	55,448	22,119	2,49,323	...	2,49,323
Central Provinces and Berar . . .	...	26,913	...	31,892	2,44,172	18,196	15,229	...	22,500	3,58,702	...	3,58,702
Assam . . .	...	1,271	...	...	...	...	...	865	...	2,136	...	2,136
TOTAL .	16,067	69,618	1,325	96,133	16,71,868	5,22,981	98,228	1,00,671	1,85,493	27,62,414	*75,867*	26,86,547

No. 11.—CLASSIFIED ABSTRACT of EXPENDITURE by the CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Administration.	Law and Justice.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . .	194	75	...	458	2,710	923	114	...	358	4,832	*194*	4,638
N.-W. Frontier . .	...	270	...	254	15,202	6,200	6,779	308	564	29,577	*3,369*	26,208
Madras . . .	...	1,522	...	...	1,10,865	47,679	1,424	18,275	57,535	2,37,300	...	2,37,300
Bombay . . .	353	6,814	...	..	1,62,434	24,553	8,013	...	5,620	2,07,767	...	2,07,767
Bengal . . .	...	12,964	...	...	1,12,763	35,621	2,975	20,051	7,429	1,91,803	...	1,91,803
U. P. of Agra and Oudh	1	441	...	51,389	2,02,707	4,610	797	128	14,054	2,74,127	...	2,74,127
Punjab . . .	1,038	22,892	...	6,762	3,35,771	1,68,930	69,178	8,059	9,666	6,22,296	*2,23,101*	3,99,195
Burma . . .	...	...	...	7,166	341	465	...	...	4,320	12,292	...	12,292
Bihar and Orissa .	...	4,957	...	964	31,089	21,955	2,143	15,497	4,363	80,968	...	80,968
Central Provinces and Berar . . .	...	28,169	...	36,382	80,629	2,633	7,537	...	41,912	2,00,262	...	2,00,262
Assam . . .	...	138	...	...	3,580	...	...	819	1,500	6,037	...	6,037
TOTAL .	1,566	78,242	...	1,03,375	10,58,091	3,13,509	98,960	63,137	1,50,321	18,67,261	*2,26,664*	16,40,597

No. 12.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General	30	...	...	...	...	...	...	...	...	...	...	750	780	...	780
North-West Frontier Province	...	...	3,667	...	...	...	...	...	...	...	...	1,784	5,451	*3,667*	1,784
Madras	7,04,290	3,72,561	94,958	1,06,327	58,259	7,395	22,136	40,021	4,73,392	33,999	5,128	3,721	18,92,187	...	18,92,187
Bombay	26,695	10,758	4,437	25,077	384	3,896	13,617	48,390	53,932	53,568	15,501	299	2,56,554	*300*	2,56,254
Bengal	2,20,086	16,431	2,77,956	1,54,175	37,952	2,24,840	62,672	87,852	1,38,842	45,372	1,765	5,735	12,93,678	...	12,93,678
United Provinces of Agra and Oudh	15,051	2,063	7,616	49,785	...	12,295	38,591	...	5,659	2,467	2,014	605	1,36,146	...	1,36,146
Punjab	95,459	1,75,663	26,906	1,99,611	...	2,500	...	...	1,421	4,863	6,109	8,384	5,20,916	*2,13,710*	3,07,206
Burma	1,533	7,196	9,148	5,269	3,000	...	3,969	831	2,190	4,710	4,230	191	42,267	...	42,267
Bihar and Orissa	3,62,034	98,171	3,81,280	2,77,610	16,146	59,837	1,41,329	1,33,171	79,289	28,153	37,075	10,709	16,24,804	...	16,24,804
Central Provinces and Berar	7,861	1,18,712	1,162	23,989	37,753	4,315	7,899	7,869	23,771	11,708	6,109	118	2,51,266	...	2,51,266
Assam	3,470	296	14,478	54,586	...	...	6,151	...	2,238	1,043	11	3,647	85,920	...	85,920
TOTAL	14,36,509	8,01,851	7,91,603	8,96,429	1,53,494	3,15,078	2,96,364	3,18,134	8,00,734	1,85,883	77,942	35,943	61,09,969	*2,17,677*	58,92,292

No. 13.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	737	1,076	...	...	...	...	129	...	1,000	2,942	*1,075*	1,867
North-West Frontier Province	13,625	...	36,719	5,131	...	...	...	3,241	...	3,913	...	...	62,629	...	62,629
Madras	48,07,249	10,69,155	2,67,518	1,03,481	13,818	21,561	4,394	50,898	52,072	47,343	38,449	22,089	64,98,027	...	64,98,027
Bombay	70,843	25,042	30,165	2,07,698	76,568	24,774	78,820	2,17,607	41,152	97,097	74,849	44	9,44,659	*618*	9,44,041
Bengal	8,72,193	1,35,699	5,77,015	3,38,901	40,251	1,41,647	3,44,243	98,701	30,528	28,292	5,615	11,689	26,24,774	...	26,24,774
United Provinces of Agra and Oudh	27,855	6,350	1,49,607	2,31,166	3,783	66,086	69,672	49,359	16,944	9,775	29,023	3,338	6,63,558	...	6,63,558
Punjab	8,16,977	2,14,462	1,55,421	2,61,063	...	...	...	38	2,190	51,812	1,694	583	15,04,940	*2,28,386*	12,75,854
Burma	15,141	1,630	13,137	4,463	5,057	1,000	8,550	1,773	97	9,184	3,677	2,469	66,178	...	66,178
Bihar and Orissa	8,28,609	63,114	3,14,638	2,93,425	13,088	96,042	42,100	1,60,618	20,851	50,682	47,866	26,782	19,57,815	...	19,57,815
Central Provinces and Berar	54,982	3,05,456	30,763	88,355	62,980	56,944	61,606	27,406	10,604	14,685	28,214	671	7,42,666	...	7,42,666
Assam	23,840	5,060	74,649	1,46,638	...	...	4,839	9,614	4,223	17,666	...	2,311	2,88,940	*62,358*	2,26,582
TOTAL	75,31,314	18,25,968	16,49,632	16,81,108	2,16,621	4,08,054	6,14,274	6,19,255	1,78,661	3,30,573	2,29,987	70,976	1,53,56,428	*2,92,437*	1,50,63,991

No. 14.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . .	30	8,533	...	...	...	...	...	...	8,563	...	8,563
North-West Frontier Province	580	...	...	...	1,953	1,050	...	...	3,583	*1,606*	1,977
Madras	82,952	42,507	...	...	3,62,618	18,480	...	1,08,986	6,15,543	...	6,15,543
Bombay	492	2,549	...	...	1,33,714	...	...	6,277	1,43,032	*2,192*	1,40,840
Bengal	...	...	...	...	6,32,307	1,17,988	...	2,775	7,53,070	...	7,53,070
United Provinces of Agra & Oudh	...	...	...	...	9,044	859	...	1,000	10,903	...	10,903
Punjab	4,000	492	3,127	...	3,280	7,432	...	5,524	23,855	*2,266*	21,589
Burma	4,694	408	400	6,817	5,942	...	...	6,180	24,441	...	24,441
Bihar and Orissa . . .	70	...	...	...	1,29,315	37,512	...	...	1,66,897	...	1,66,897
Central Provinces and Berar .	...	6,352	141	...	64,872	...	...	9,388	80,753	...	80,753
Assam	...	155	...	...	38,692	59	...	4,203	43,109	*15,000*	28,109
TOTAL .	92,818	60,996	3,668	6,817	13,81,737	1,83,380	...	1,44,333	18,73,749	*21,064*	18,52,685

No. 15.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Repairs to Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . .	...	...	...	...	2,590	..	...	265	2,855	...	2,855
North-West Frontier Province	2,316	...	...	...	1,077	3,047	...	3,008	9,448	...	9,448
Madras	20,276	35,415	...	...	1,68,017	1,434	...	1,86,963	4,12,105	...	4,12,105
Bombay	647	...	...	265	1,80,707	...	...	3,548	1,85,167	*1,452*	1,83,715
Bengal	...	...	...	...	63,796	2,022	...	3,157	68,975	...	68,975
United Provinces of Agra & Oudh	...	...	...	...	619	1,322	652	...	2,593	...	2,593
Punjab	2,019	917	25,796	794	8,814	125	4,200	9,541	52,206	...	52,206
Burma	12,610	3,439	200	11,059	10,770	1,730	...	1,822	41,630	...	41,630
Bihar and Orissa . . .	...	359	...	...	33,935	1,203	...	48	35,545	...	35,545
Central Provinces and Berar .	392	15,456	...	271	15,105	384	...	8,448	40,056	...	40,056
Assam	...	2,198	...	...	11,206	727	...	1,658	15,789	...	15,789
TOTAL .	38,260	57,784	25,996	12,389	4,96,636	11,994	4,852	2,18,458	8,66,369	*1,452*	8,64,917

APPENDIX B-B.

Finance and Revenue Accounts

OF THE

Government of India.

Account of other Local Funds

FOR

1919-1920.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ABSTRACT ACCOUNT of OTHER LOCAL FUNDS

(The details are given in the following

	I. Cantonment Funds.	II. Town and Bazar Funds.	III. PORT FUNDS. Presidency Funds.	III. PORT FUNDS. Other Funds.	V. Miscellaneous. Funds.	TOTAL.
Receipts.						
LAND REVENUE—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Income from Land, the property of the Funds	5,90,056	1,47,893	49,42,536	8,72,032	95,018	66,47,535
Grants for improvement in Government Estates	...	...	...	...	...	...
STAMPS—						
Sale of Stamps	...	41,167	...	...	85,099	1,26,266
EXCISE—						
Abkari Farms	...	11,291	...	...	5,64,305	5,75,596
License Fees and Duties	22,870	...	...	...	32,647	55,517
PROVINCIAL RATES—						
Rates and Cesses on Lands	...	7,295	...	...	4,39,835	4,47,130
Miscellaneous	...	404	...	...	5,93,394	5,93,798
INCOME-TAX—						
Taxes upon Houses	5,06,385	5,47,041	...	...	...	10,53,426
Licenses on Trades and Professions	80,461	19,531	...	87,784	...	1,87,776
Chowkidari Tax	819	16,266	...	...	5,64,603	5,81,688
Octroi	17,14,635	2,26,632	...	...	...	19,41,267
Conservancy Tax and Fees	90,023	297	...	...	...	90,320
Miscellaneous (including Taxes on Horses and Carriages)	80,711	96,456	...	...	...	1,77,167
REGISTRATION—						
Fees and Miscellaneous	...	1,865	...	...	9,812	11,677
INTEREST—						
Interest on Government Securities and other Investments	28,751	33,147	13,18,865	12,75,279	1,18,853	27,74,895
LAW AND JUSTICE—						
General Fees, Fines, and Forfeitures	303	884	...	...	2,032	3,219
Miscellaneous	...	346	...	...	82	428
Jails	...	...	...	...	2,400	2,400
POLICE—						
Border Military Police	...	...	...	...	16,312	16,312
Fees, Fines and Forfeitures	76,764	31,650	...	25,021	2,62,187	3,94,622
Unclaimed Property	390	1,012	...	...	...	1,402
Miscellaneous (including Cattle-pound receipts)	64,661	12,699	...	...	1,93,314	2,70,674
MARINE—						
Hire of Vessels	...	...	1,62,872	1,49,091	55,375	3,67,338
Sale-proceeds of Vessels and Stores	...	...	1,50,000	28,039	15,500	1,93,539
Pilotage receipts	...	...	2,70,216	3,71,748	5,47,702	11,89,666
Other Fees and Dues	...	...	2,12,88,041	86,76,724	4,55,740	3,04,20,505
EDUCATION—						
School Fees	6,868	9,265	...	...	3,41,172	3,57,305
Miscellaneous	585	14,591	...	...	1,49,134	1,64,310
Contribution	...	...	...	...	1,93,743	1,93,743
MEDICAL—						
Hospital receipts (including sale of Medicines)	24,887	7,121	64	...	95,439	1,27,511
Miscellaneous	1,433	...	...	...	...	1,433
SANITATION—						
Conservancy Tax and Fees	3,13,524	96,898	60,823	...	...	4,71,245
Sales of Manure, etc.	89,099	64,017	...	...	...	1,53,116
AGRICULTURE—						
Public Gardens	39,107	22,451	...	...	...	61,558
Public Exhibitions and Fairs	...	1,066	...	...	...	1,066
WATER-SUPPLY—						
Sale of Water	1,76,595	17,325	2,54,203	1,85,835	...	6,33,958
Other receipts	67,466	2,362	...	...	...	69,828
SUPERANNUATION—						
Contribution towards Pensions, etc.	1,809	...	2,07,020	11,566	...	2,20,395
MISCELLANEOUS—						
Sales of old Materials	36,358	1,301	1,43,481	9,372	4,955	1,95,467
Sales of Land and Houses	...	1,937	...	...	...	1,937
Contributions (including Grants-in-aid from Government)	10,05,363	2,46,916	4,720	13,45,114	3,72,548	29,74,661
Rents of Houses	2,07,875	43,080	14,79,629	7,76,164	7,646	25,14,394
Sales of Fruit, Grass, etc.	4,28,781	18,899	2,195	18,396	151	4,68,422
Miscellaneous	8,57,486	1,80,079	3,37,946	8,44,146	2,61,817	24,81,474
PUBLIC WORKS—						
Tolls and Ferries	9,791	68,501	85,20,140	4,14,321	685	90,13,438
Miscellaneous	2,174	4,07,769	66,68,919	150	5,99,060	76,78,072
DEPOSITS AND ADVANCES—						
Loans from Government	...	...	3,00,000	...	5,50,000	8,50,000
Loans from the public	...	...	38,50,000	...	19,000	38,69,000
Sale-proceeds of Investments	36,586	57,019	...	7,51,142	30,034	8,74,781
Stock Account	20,000	...	49,01,425	19,83,345	9,754	69,14,524
Other Deposits and Advances	1,05,770	1,25,503	76,71,186	65,08,455	2,91,303	1,46,02,217
TOTAL RECEIPTS . R	66,87,386	25,81,976	6,24,34,281	2,43,33,724	69,80,651	10,30,18,018
OPENING BALANCE . R	(a) 16,49,941	(a) 11,48,726	88,21,669	29,45,021	(a) 30,35,756	1,76,01,113
GRAND TOTAL . R	83,37,327	37,30,702	7,12,55,950	2,72,78,745	1,00,16,407	12,06,19,131

(a) The difference between this and the closing balance of last year is explained in the detailed accounts.

for the Year ended 31st March 1920.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds.		IV. Miscellaneous Funds.	Total.
			Presidency Funds.	Other Funds.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REFUNDS—						
Refunds of Taxes	2,31,991	2,775	91,139	13,060	2	3,38,967
Miscellaneous Refunds	21,153	8,569	...	1,155	7,547	38,424
LAND REVENUE—						
Charges of improvement	...	...	...	...	...	...
CHARGES OF COLLECTION OF REVENUE—						
Rate and Cess collecting Establishments	1,54,188	18,620	4,580	...	4,85,735	6,63,123
Other collecting Establishments	28,095	46,673	24,80,496	10,08,126	1,08,424	36,71,814
STAMPS—						
Miscellaneous	...	441	...	...	905	1,346
REGISTRATION—						
Establishment	219	...	...	...	2,352	2,571
INTEREST—						
Interest on Debt	2,291	617	1,08,00,703	21,75,182	36,866	1,30,15,659
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	3,78,687	1,58,831	14,85,456	4,33,237	3,27,560	27,83,771
Contributions towards Establishment in Government Offices	832	6,422	...	28,491	36,540	72,285
LAW AND JUSTICE—						
Courts Law	1,859	..	...	...	54,204	56,063
Jails	...	290	...	...	46,335	46,625
POLICE—						
Border Military Police Remount Fund	...	...	...	...	15,800	15,800
Village Police	...	...	...	...	6,365	6,365
Other Police	...	...	...	...	86,714	86,714
Executive Force	...	56,629	2,88,935	51,906	1,76,020	5,73,490
Miscellaneous (including Cattle-pounds)	14,595	15,282	77,497	74,983	2,47,301	4,29,658
MARINE—						
Dockyard and Port Establishments	...	...	29,76,295	8,78,628	85,627	39,40,550
Ship and Boat Establishments	...	...	72,822	3,70,768	71,716	5,15,306
Pilotage Establishments	...	...	1,93,701	2,16,541	4,61,058	8,71,300
Light-houses and Light-ships	...	...	1,00,757	1,,37690	...	2,38,447
Building, Purchase, and Repair of Ships	...	...	3,36,129	3,32,787	30,140	6,99,056
Miscellaneous	...	...	77,14,926	10,54,578	83,263	88,52,767
EDUCATION—						
Inspection	9,240	4,947	...	...	...	14,187
Colleges and Schools	29,543	69,406	1,759	...	3,63,279	4,63,987
Scholarships and Prizes	..	7,685	100	...	83,665	91,450
Grants-in-aid	35,654	43,892	...	...	85,853	1,65,399
Miscellaneous	579	1,104	...	...	1,84,524	1,86,207
MEDICAL—						
Professional Establishments	7,687	18,115	16,785	51,028	12,757	1,06,372
Hospitals and Dispensaries	3,50,755	1,83,660	96,359	6,397	2,20,906	8,58,077
Medical Schools	1,723	...	...	...	...	1,723
Vaccination	16,977	7,073	...	...	45,490	69,540
Epidemics	64,915	6,644	...	2,508	...	74,067
Maintenance of lunatics	180	...	...	...	...	180
Sanitation	...	...	...	...	...	...
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	2,92,978	51,955	...	...	1,146	3,46,079
Lighting (Establishment and other charges)	2,89,405	55,206	10,996	...	33,534	3,89,141
Public Exhibitions and Fairs	...	14,625	...	...	...	14,625
Conservancy (Establishment and other charges)	24,29,631	4,97,872	88,832	17,458	4,609	30,38,402
Water-supply (Establishment and other charges)	2,47,903	51,775	61,924	47,818	...	4,09,420
Statistical Establishments	11,654	49,208	1,758	...	64	62,684
Veterinary charges (Establishment and other charges)	...	10,884	...	...	4,415	15,299
Cemeteries	3,024	831	...	...	...	3,855
SUPERANNUATION—						
Pensions and Gratuities (including General Provident Fund)	35,076	8,216	6,88,371	2,46,578	53,659	10,31,900
MISCELLANEOUS—						
Rents, Rates and Taxes	10,632	7,777	17,65,175	3,60,805	7,449	21,51,838
Petty Establishments	1,52,490	17,991	...	24,468	7,089	2,02,038
Miscellaneous	4,31,458	3,06,610	19,08,790	12,79,821	19,85,135	59,11,814
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	18,106	41,645	5,81,373	2,71,959	3,15,396	12,28,479
Stock not chargeable to any particular work	...	59	...	41,352	...	41,411
Original Works—						
Buildings	3,70,722	16,112	12,62,920	2,53,087	36,458	19,38,299
Roads	28,118	1,11,431	1,14,122	27,174	1,17,366	3,98,211
Port Appliances	...	...	—7,93,730	2,08,751	...	— 5,84,979
Other Works	2,04,827	1,00,580	37,50,847	9,00,588	6,57,398	56,14,240
Maintenance and Repairs—						
Buildings	1,28,958	24,999	4,82,495	1,52,933	10,515	7,99,900
Roads	3,44,476	20,350	3,70,782	74,919	1,67,669	9,78,196
Port Appliances	...	...	44,261	10,08,844	...	10,53,105
Other Works	1,14,626	23,248	63,90,601	1,92,502	1,90,633	69,11,610
Petty Construction and Repairs	34,321	2,10,082	1,34,879	1,16,287	21,176	5,16,745
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	22,510	487	7,78,492	1,70,905	65,526	10,37,920
Repayment of Loans from the Public	...	...	17,47,206	...	19,000	17,66,206
Investment in Government Securities or otherwise	2,664	4,301	15,32,447	15,98,951	...	31,38,363
Stock Account	...	35	46,78,672	18,34,318	23,373	65,36,398
Other Deposits and Advances	94,781	77,714	85,20,688	63,65,888	3,24,667	1,53,83,738
TOTAL DISBURSEMENTS R.	66,19,523	23,61,668	6,08,60,340	2,20,31,471	74,13,225	9,92,86,227
CLOSING BALANCE R.	17,17,804	13,69,034	1,03,95,610	52,47,274	26,03,182	2,13,32,904
GRAND TOTAL R.	83,37,327	37,30,702	7,12,55,950	2,72,78,745	1,00,16,407	12,06,19,131

No. I.—ACCOUNT of CANTONMENT FUNDS for the Year ended 31st March 1920.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	...	55,857	5,845	1,05,558	13,180	1,55,010	1,61,179	27,816	3,709	60,873	1,029	5,90,056
EXCISE—												
License Fees and Duties	...	...	22,870	...	...	...	...	...	...	...	...	22,870
INCOME TAX—												
Taxes upon Houses	156	37,904	1,08,636	90,712	14,723	67,001	1,32,390	14,233	...	37,908	2,722	5,06,385
Licenses on Trades and Professions	423	778	3,604	19,061	...	21,616	19,265	4,652	6,705	4,357	...	80,461
Chowkidari Tax	...	...	...	...	...	819	...	...	...	...	...	819
Octroi	1,500	1,87,123	22,469	2,86,749	...	2,88,156	6,78,011	...	...	2,50,627	...	17,14,635
Conservancy Tax and Fees	...	27,693	...	...	...	...	62,330	...	...	...	...	90,023
Miscellaneous (including Taxes on Horses and Carriages)	...	735	361	22,337	1,317	25,098	11,758	8,462	230	10,058	355	80,711
REGISTRATION—												
Fees and Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
INTEREST—												
Interest on Government Securities and other Investments	...	2,475	2,647	1,220	...	11,606	1,850	...	...	8,953	...	28,751
LAW AND JUSTICE—												
General Fees, Fines and forfeitures	...	...	303	...	...	...	...	...	...	...	...	303
POLICE—												
Fees, Fines, and Forfeitures	105	9,490	11,904	14,259	2,401	17,899	17,735	1,457	370	...	153	75,764
Unclaimed Property	...	...	36	90	...	264	...	...	...	...	...	390
Miscellaneous (including Cattle-pound receipts)	...	3,462	6,212	6,599	2,297	21,162	8,728	4,002	400	11,162	637	64,661
EDUCATION—												
School Fees	...	...	...	1,803	...	4,158	...	...	...	902	...	6,868
Miscellaneous	...	...	...	...	...	585	...	...		...	...	585
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	...	11,508	12,291	...	15	930	...	143	...	...	24,887
Miscellaneous	...	...	...	...	...	...	...	...	...	1,433	...	1,433
SANITATION—												
Conservancy Tax and Fees	427	...	56,966	99,808	12,029	90,062	...	19,337	6,148	27,463	1,284	3,13,524
Sales of Manure, etc.	...	3,117	3,046	41,007	1,775	10,555	23,496	6	549	5,521	27	89,099
AGRICULTURE—												
Public Gardens	...	990	178	11,950	..	14,190	5,308	346	...	6,001	144	39,107
WATER-SUPPLY—												
Sale of Water	1,472	8,871	37,225	30,017	15,123	45,380	34,939	...	...	2,407	1,161	1,76,595
Other receipts	...	14,171	...	3,025	519	15,789	8,631	519	175	24,637	...	67,466
SUPERANNUATION—												
Contribution towards Pension	...	...	...	...	...	...	1,809	...	...		...	1,809
MISCELLANEOUS—												
Sales of old Materials	77	3,634	3,191	11,410	...	7,456	6,732	1,314	35	2,215	294	36,358
Contributions (including Grants-in-aid from Government)	3,668	84,640	4,52,211	1,80,422	13,267	25,943	57,024	59,433	20,132	90,059	18,564	10,05,363
Rents of Houses	2,673	54,593	1,349	52,796	2,460	37,848	31,736	4,014	189	19,977	240	2,07,875
Sales of Fruit, Grass, etc.	3,108	21,289	6,020	53,397	16,438	1,58,618	1,18,691	12,912	768	35,770	1,770	4,28,781
Miscellaneous	1,178	55,547	54,033	1,83,639	20,975	2,42,218	1,63,153	26,540	7,431	1,02,306	466	8,57,486
PUBLIC WORKS—												
Tolls and Ferries	...	...	4,340	3,311	1,450	...	...	250	440	...	...	9,791
Miscellaneous	...	645	...	144	1	280	123	...	...	381	...	2,174
DEPOSITS AND ADVANCES—												
Sale-proceeds of Investments	...	...	...	...	...	36,586	...	...	...	...	...	36,586
Stock Account	...	...	...	...	...	..	20,000	...	...	...	...	20,000
Other Deposits and Advances	...	9,380	21,406	22,135	300	13,758	11,439	820	2,749	23,767	16	1,05,770
TOTAL RECEIPTS . R	14,787	5,82,394	8,36,360	12,53,745	1,18,255	13,12,663	15,77,257	1,86,113	50,173	7,26,777	28,862	66,87,386
OPENING BALANCE . R	7,854	2,88,481	31,761	2,52,504	(a) 47,890	2,39,435	4,67,562	46,767	25,604	2,38,578	3,505	16,49,941
GRAND TOTAL . R	22,641	8,70,875	8,68,121	15,06,249	1,66,145	15,52,098	20,44,819	2,32,880	75,777	9,65,355	32,367	83,37,327

(a) Difference of Rs. 16,892 in the balance is due to subsequent corrections in the local accounts.

Disbursements.

REFUNDS—													
Refunds of Taxes	...	17,172	483	2,253	5	4,267	1,75,413	124	...	32,273	1	2,31,991
Miscellaneous Refunds	79	438	8	2,520	29	6,149	6,354	4,504	60	1,012	...	21,153
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	...	12,863	14,330	20,550	...	16,143	52,715	...	...	37,365	222	1,54,188
Other Collecting Establishments	326	...	...	3,069	3,085	15,020	...	4,447	1,490	...	658	28,095
Registration—												
Establishment	...	...	219	...	...	...	...	...	...	...	...	219
INTEREST—												
Interest on Debt	...	...	1,641	650	...	...	...	...	...	...	...	2,291
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	2,476	42,213	19,758	67,509	11,188	90,949	87,850	20,345	2,220	32,228	1,861	3,78,687
Contributions towards Establishment in Government Offices	...	...	...	660	...	172	...	...	...	...	...	832
LAW AND JUSTICE—												
Courts of Law	...	...	...	604	...	488	576	178	...	13	...	1,859
POLICE—												
Miscellaneous (including Cattle-pounds)	...	876	3,659	752	474	3,325	1,361	1,410	...	2,464	274	14,595
EDUCATION—												
Inspection	...	...	...	...	...	9,240	...	...	...	...	...	9,240
Colleges and Schools	...	...	10,247	9,646	...	...	...	...	...	9,650	...	29,543
Grants-in-aid	...	720	...	4,373	162	3,305	12,279	...	...	14,815	...	35,654
Miscellaneous	...	...	...	...	...	50	...	529	...	...	...	579
MEDICAL—												
Professional Establishments	...	...	...	7,687	...	...	...	...	...	...	...	7,687
Hospitals and Dispensaries	...	21,380	33,812	76,160	9,256	64,613	90,531	5,337	2,951	46,715	...	3,50,755
Vaccination	525	338	544	5,249	307	3,556	3,668	452	123	2,215	...	16,977
Epidemics	...	3,239	16,495	...	...	8,977	24,927	2,280	...	8,997	...	64,915
Medical Schools	...	...	...	...	...	...	...	...	1,723	...	...	1,723
Maintenance of Lunatics	...	...	...	...	...	...	...	...	...	180	...	180
MINOR DEPARTMENTS—												
Public Gardens (Establishment and other charges)	1,122	36,915	12,270	42,836	2,296	89,791	73,703	8,367	432	24,537	709	2,92,978
Lighting (Establishment and other charges)	...	45,118	21,022	...	6,803	86,781	66,634	20,461	...	42,586	...	2,89,405
Conservancy (Establishment and other charges)	7,124	1,77,511	2,33,663	6,33,036	47,000	4,13,622	5,10,482	91,644	26,395	2,68,680	20,474	24,29,631
Water-supply (Establishment and other charges)	1,472	33,921	48,782	38,542	16,537	74,678	22,197	2,417	...	9,177	180	2,47,903
Statistical Establishment	...	...	...	11,654	...	...	...	...	...	...	...	11,654
Cemeteries	...	...	...	3,024	...	...	...	...	...	...	...	3,024
SUPERANNUATION—												
Pensions and Gratuities (including General Provident Fund)	67	1,647	6,166	4,228	503	6,079	11,804	1,253	...	3,272	57	35,076
MISCELLANEOUS—												
Rents, Rates, and Taxes	456	364	610	2,606	238	1,954	2,647	457	120	1,180	...	10,632
Petty Establishments	702	20,737	14,593	14,627	515	31,676	44,103	6,931	1,172	16,217	1,217	1,52,490
Miscellaneous	3,178	14,343	15,469	1,05,769	3,339	1,28,288	1,17,980	3,902	6,826	31,903	461	4,31,458
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	...	...	16,271	1,835	...	...	...	...	...	...	...	18,106
Original Works—												
Buildings	...	69,507	1,20,259	16,317	18,162	44,795	71,900	2,173	...	27,609	...	3,70,722
Roads	...	1,576	4,655	1,758	...	10,555	9,060	...	...	514	...	28,118
Other Works	...	30,581	56,976	44,048	1,385	15,592	43,134	8,628	140	4,343	...	2,04,827
Maintenance and Repair—												
Buildings	50	27,183	4,517	17,390	2,004	27,341	21,942	4,081	737	23,713	...	1,28,958
Roads	583	15,985	40,564	43,617	4,810	91,770	1,07,178	4,354	3,000	32,615	...	3,44,476
Other Works	...	4,642	12,765	29,548	983	11,093	35,391	2,188	9,743	8,268	...	1,14,626
Petty Construction and Repairs	...	866	1,123	15,783	1,346	4,348	4,133	1,834	69	3,197	1,622	34,321
DEPOSITS AND ADVANCES—												
Repayment of Loans from Government	...	...	19,510	3,000	...	...	...	...	...	...	...	22,510
Investments in Government Securities	...	...	2,664	...	...	...	...	...	...	...	...	2,664
Other Deposits and Advances	...	1,990	15,130	23,731	62	11,443	12,809	789	2,893	26,944	...	94,781
TOTAL DISBURSEMENTS . R	18,160	5,82,125	7,48,195	12,54,121	1,30,494	12,76,060	16,10,771	1,99,085	60,094	7,12,682	27,736	66,19,523
CLOSING BALANCE . R	4,481	2,88,750	1,19,926	2,52,128	35,651	2,76,038	4,34,048	33,795	15,683	2,52,673	4,631	17,17,804
GRAND TOTAL . R	22,641	8,70,875	8,68,121	15,06,249	1,66,145	15,52,098	20,44,819	2,32,880	75,777	9,65,355	32,367	83,37,327

No. II.—ACCOUNT of TOWN AND BAZAR FUNDS for the Year ended 31st March 1920.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	17,588	...	...	6,637	98,417	21,472	...	...	...	...	3,779	1,47,893
STAMPS—												
Sale of Stamps	...	...	41,167	...	...	...	...	...	...	...	...	41,167
EXCISE—												
Abkari Farms	...	...	11,291	...	...	...	...	...	...	...	...	11,291
PROVINCIAL RATES—												
Rates and Cesses on Lands	...	...	790	369	6,136	...	...	...	...	...	...	7,295
Miscellaneous	404	...	...	...	...	...	...	...	...	...	...	404
INCOME TAX—												
Taxes upon Houses	26,096	602	23,228	5,003	...	3,76,950	...	1,09,251	...	...	5,911	5,47,041
Licenses on trades and professions	7,403	...	...	...	...	12,128	...	...	...	...	...	19,531
Chowkidari Tax	2,962	...	...	...	...	...	10,431	...	...	...	2,873	16,266
Octroi	1,93,850	20,328	7,083	...	...	...	...	...	...	...	5,371	2,26,632
Conservancy Tax and Fees	...	297	...	...	...	...	...	...	...	...	...	297
Miscellaneous (including Taxes on Horses and Carriages)	13,919	...	2,607	2,845	...	...	...	71,935	...	...	5,150	96,456
REGISTRATION—												
Fees and Miscellaneous	...	...	1,865	...	...	...	...	...	...	...	...	1,865
INTEREST—												
Interest on Government Securities and other Investments	22,203	110	...	2,165	...	2,419	...	5,020	...	...	1,230	33,147
LAW AND JUSTICE—												
General Fees, Fines and Forfeitures	...	...	884	...	...	...	...	...	...	...	...	884
Miscellaneous	...	...	346	...	...	...	...	...	...	...	...	346
POLICE—												
Fees, Fines and Forfeitures	20,812	...	186	68	...	...	...	8,632	...	1,939	13	31,650
Unclaimed Property	718	...	249	45	...	...	...	...	...	...	...	1,012
Miscellaneous (including Cattle-pound receipts)	3,062	...	725	91	...	...	...	6,208	...	947	1,666	12,699
EDUCATION—												
School Fees	5,581	...	106	159	...	...	...	3,419	...	...	...	9,265
Miscellaneous	14,591	...	...	...	...	...	...	...	...	...	...	14,591
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	...	...	...	...	...	...	7,121	...	...	...	7,121
SANITATION—												
Conservancy tax and Fees	15,116	...	12,489	2,722	...	15,135	...	50,984	...	...	502	96,898
Sales of Manure, etc.	...	...	193	30	...	63,794	...	...	...	...	...	64,017
AGRICULTURE—												
Public Gardens	21,813	...	...	30	...	...	...	...	...	608	...	22,451
Public Exhibitions and Fairs	...	...	...	...	...	1,066		...	...	...	...	1,066
WATER-SUPPLY—												
Sale of water	7,878	...	7,111	...	...	...	...	...	...	116	2,220	17,325
Other receipts	2,362	...	...	...	...	...	...	...	...	...	...	2,362
MISCELLANEOUS—												
Sales of old Materials	626	...	638	37	...	...	...	...	...	...	...	1,301
Sales of Land and Houses	508	...	...	...	...	...	...	1,429	...	...	...	1,937
Contributions (including Grants-in-aid from Government)	39,684	100	18,771	5,653	18,316	36,852	...	1,09,080	...	8,000	10,460	2,46,916
Rents of Houses	12,523	186	190	3,501	1,266	9,023	...	7,813	6,426	210	1,936	43,080
Sales of Fruit, Grass, etc.	12,848	1,479	...	641	559	3,372	...	...	...	...	...	18,899
Miscellaneous	13,649	163	55,237	460	61,914	46,676	...	...	579	55	1,346	1,80,079
PUBLIC WORKS—												
Tolls and Ferries	...	...	...	...	669	...	...	62,089	...	...	5,743	68,501
Miscellaneous	5,688	...	...	...	...	...	...	4,00,873	...	1,208	...	4,07,769
DEPOSITS AND ADVANCES—												
Sale Proceeds of investment	4,104	...	50,000	2,915	...	...	...	...	...	...	...	57,019
Other deposits and advances	16,135	31,493	7,142	927	40,207	7,029	5	20,013	352	...	2,200	1,25,503
TOTAL RECEIPTS . R	4,82,123	54,758	2,42,254	34,298	2,27,484	5,95,916	10,436	8,63,867	7,357	13,083	50,400	25,81,976
OPENING BALANCE R	2,35,412	5,594	1,48,176	9,449	1,24,804	2,81,641	2,240	3,05,350 (a)	1,619	15,363	19,078	11,48,726
GRAND TOTAL . R	7,17,535	60,352	3,90,430	43,747	3,52,288	8,77,557	12,676	11,69,217	8,976	28,446	69,478	37,30,702

(a) The difference between this and the closing balance of last year is due mainly to the exclusion of the balances of two Town Funds which were converted into municipalities.

Disbursements.

REFUNDS—												
Refunds of Taxes	2,527	...	142	30	...	76	...	...	...	...	...	2,775
Miscellaneous Refunds	...	...	607	...	1,948	1,468	...	4,388	...	...	158	8,569
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	1,637	...	1,328	955	...	14,619	...	81	...	...	...	18,620
Other Collecting Establishments	7,439	...	...	...	9,205	21,136	...	8,893	...	...	...	46,673
STAMPS—												
Miscellaneous	...	...	441	...	...	...	...	...	...	...	...	441
INTEREST—												
Interest on Debt	...	...	...	...	...	617	...	...	...	...	...	617
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	32,485	...	5,744	3,552	20,907	39,317	...	54,290	48	16	2,472	1,58,831
Contribution towards Establishments in Government Offices	...	...	6,417	...	...	...	...	...	...	...	5	6,422
LAW AND JUSTICE—												
Jails	...	...	290	...	...	...	...	...	...	...	...	290
POLICE—												
Executive Force	25,289	...	23,875	552	...	308	6,605	...	...	...	...	56,629
Miscellaneous (including Cattle-pounds)	3,661	...	476	256	...	2,173	3,204	4,152	...	833	527	15,282
EDUCATION—												
Inspection	1,532	...	...	3,415	...	...	...	...	...	...	...	4,947
Colleges and Schools	39,786	215	2,976	...	...	...	...	26,429	...	...	...	69,406
Scholarships and Prizes	2,384	...	...	...	5,301	...	...	...	...	...	...	7,685
Grants-in-aid	13,681	...	3,043	120	...	2,360	...	24,448	...	...	240	43,892
Miscellaneous	1,104	...	...	...	...	...	...	...	...	...	...	1,104
MEDICAL—												
Professional Establishments	...	...	...	...	17,697	...	...	...	...	...	418	18,115
Hospitals and Dispensaries	13,538	208	7,285	2,200	15,944	2,735	...	1,41,750	...	...	...	1,83,660
Vaccination	723	...	908	36	655	24	...	4,727	...	...	...	7,073
Epidemics	...	...	267	...	...	...	...	6,377	...	...	...	6,644
MINOR DEPARTMENTS—												
Public Gardens (Establishment and other charges)	44,397	1,594	899	399	800	1,097	...	..	...	2,769	...	51,955
Public Exhibitions and Fairs	200	...	...	...	350	13,825	...	...	250	...	...	14,625
Conservancy (Establishment and other charges)	65,624	9,194	26,114	10,743	...	2,03,961	...	1,68,565	...	1,147	12,524	4,97,872
Water-supply (Establishment and other charges)	21,225	123	6,884	508	...	...	...	17,728	...	...	5,307	51,775
Lighting (Establishment and other charges)	...	529	...	...	...	...	...	54,677	...	...	...	55,206
Veterinary charges	...	...	...	...	8,957	...	...	...	1,131	796	...	10,884
Statistical Establishment	...	...	...	...	...	49,208	...	...	...	...	...	49,208
Cemeteries	831	...	...	...	...	...	...	...	...	...	...	831
SUPERANNUATION—												
Pensions and Gratuities (Including Genl. Provdt. Fund)	1,289	...	5,554	471	662	...	...	60	...	...	180	8,216
MISCELLANEOUS—												
Rents, Rates and Taxes	7,417	...	...	...	...	...	...	...	360	...	...	7,777
Petty Establishments	4,834	3,004	5,138	192	...	...	...	3,447	107	844	425	17,991
Miscellaneous	50,221	2,007	49,511	972	62,444	19,740	...	1,16,174	426	177	4,938	3,06,610
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	4,865	...	3,034	1,711	...	...	...	31,224	...	...	811	41,645
Stock not chargeable to any particular work	...	...	...	59	...	...	...	...	...	...	...	59
Original Works—												
Buildings	10,188	553	181	298	921	...	...	822	...	...	3,149	16,112
Roads	22,535	271	...	...	2,384	...	...	85,038	1,203	...	...	1,11,451
Other Works	5,813	...	55,359	...	37,570	...	...	951	600	287	...	1,00,580
Maintenance and Repairs—												
Buildings	9,155	...	904	2,672	7,951	...	...	...	3,607	25	685	24,999
Roads	2,790	...	7,218	6,946	...	...	...	...	...	265	3,131	20,350
Other Works	6,501	...	725	16	7,635	...	...	...	...	4,746	3,625	23,248
Petty Construction and Repairs	8,974	1,545	...	326	...	1,96,716	...	...	...	...	2,521	2,10,082
DEPOSITS AND ADVANCES—												
Repayment of Loan from Government	...	...	...	...	...	487	...	...	...	...	...	487
Investment in Government securities or otherwise	500	...	...	...	...	...	...	3,801	...	...	...	4,301
Stock Account	...	...	...	...	...	...	...	...	...	...	35	35
Other Deposits and Advances	12,453	5,303	8,670	2,090	11,462	6,359	...	22,755	352	4,615	3,655	77,714
TOTAL DISBURSEMENTS	4,25,598	24,546	2,23,990	38,519	2,12,793	5,76,226	9,809	7,80,777	8,084	16,520	44,806	23,61,668
CLOSING BALANCE	2,91,937	35,806	1,66,440	5,228	1,39,495	3,01,931	2,867	3,88,440	892	11,926	24,672	13,69,034
GRAND TOTAL	7,17,535	60,352	3,90,430	43,747	3,52,288	8,77,557	12,676	11,69,217	8,976	28,446	69,478	37,30,702

No. III.—ACCOUNT of PORT FUNDS for the Year ended 31st March 1920.

Receipts.	Presidency Funds.				Other Funds.					
	Madras.	Bombay.	Calcutta.	Total.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue—										
Income from Land, the property of the Funds	...	22,50,678	26,91,858	49,42,536	...	5,28,990	...	3,43,042	...	8,72,032
Income Tax—										
License on Trades and Professions	...	...	...	...	...	...	...	87,784	...	87,784
Interest—										
Interest on Government Securities and other Investments	3,114	11,21,193	1,94,558	13,18,865	67,947	6,56,373	6,822	5,50,137	...	12,75,279
Police—										
Fees, Fines and Forfeitures	...	...	...	...	...	...	...	25,021	...	25,021
Marine—										
Hire of Vessels	...	78,849	84,023	1,62,872	..	51,095	18,514	79,482	...	1,49,091
Sale-proceeds of Vessels and Stores	...	1,50,000	...	1,50,000	...	2 860	...	25,179	...	28,039
Pilotage receipts	...	2,70,216	...	2,70,216	5,943	3,65,805	...	...	...	3,71,748
Other Fees and Dues	24,70,230	3,04,651	1,85,13,160	2,12,88,041	7,75,978	30,33,967	4,50,613	44,15,130	1,036	26,76,724
Medical—										
Hospital receipts (including sale of Medicines)	...	64	...	64	...	...	..	...	...	...
Sanitation—										
Conservancy Tax and Fees	...	...	60,823	60,823	...	...	...	...	...	...
Water-supply—										
Sale of Water	29,722	2,24,481	...	2,54,203	...	1,55,708	29,734	393	...	1,85,835
Superannuation—										
Contribution towards Pensions	...	2,07,020	...	2,07,020	5,433	6,133	...	...	...	11,566
Miscellaneous—										
Sales of old Materials	...	61,261	82,220	1,43,481	...	...	...	9,372	...	9,372
Sales of Land and Houses	...	...	...	...	...	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	...	...	4,720	4,720	...	3,283	12,99,177	27,644	15,010	13,45,114
Rents of Houses	1,27,310	13,52,319	...	14,79,629	...	2,44,128	12,520	5,19,516	...	7,76,164
Sales of Fruit, Grass, etc.	...	2,195	...	2,195	...	18,396	...	...	...	18,396
Miscellaneous	10,441	...	3,27,505	3,37,946	1,62,393	6,06,472	19,540	55,656	85	8,44,146
Public Works—										
Tolls and Ferries	...	80,10,514	5,09,626	85,20,140	...	4,14,321	...	...	...	4,14,321
Miscellaneous	...	66,68,919	...	66,68,919	...	150	...	...	...	150
Deposits and Advances—										
Loans from Government	3,00,000	...	...	3,00,000	...	...	...	...	...	...
Loans from the public	...	38,50,000	...	38,50,000	...	...	...	...	...	...
Sale-proceeds of Investments	...	...	...	...	...	7,51,142	...	...	...	7,51,142
Stock Account	...	9,98,687	39,02,738	49,01,425	...	11,13,060	1,484	8,68,801	...	19,83,345
Other Deposits and Advances	...	71,96,476	3,74,710	75,71,186	1,33,988	42,61,655	718	21,12,094	...	65,08,455
Total Receipts R	29,40,817	3,27,47,523	2,67,45,941	6,24,34,231	11,51,682	1,22,07,538	18,39,122	91,19,251	16,131	2,43,33,724
Opening Balance R	5,26,391	74,15,351	8,79,927	88,21,669	4,48,182	7,39,985	1,81,387	15,75,415	52	29,45,021
TOTAL R	34,67,208	4,01,62,874	2,76,25,868	7,12,55,950	15,99,864	1,29,47,523	20,20,509	1,06,94,666	16,183	2,72,78,745

Disbursements.

REFUNDS—										
Refunds of Taxes	91,139	...	...	91,139	11,306	1,754	...	...	...	13,060
Miscellaneous Refunds	...	...	...	...	503	270	...	382	...	1,155
CHARGES OF COLLECTION OF REVENUE—										
Rate and Cess Collecting Establishments	4,580	...	...	4,580	...	...	...	...	...	...
Other Collecting Establishments	...	24,65,578	14,918	24,80,496	...	10,06,909	1,217	...	...	10,08,126
INTEREST—										
Interest on Debt	5,60,532	62,83,307	39,56,864	1,08,00,703	38,239	9,98,914	19,877	11,18,152	...	21,75,182
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	6,40,524	3,95,574	4,49,358	14,85,456	59,448	1,19,775	21,238	1,98,165	4,611	4,33,237
Contributions towards Establishment in Government Offices	...	...	...	...	...	28,491	...	...	...	28,491
POLICE—										
Executive Force	...	1,62,126	1,26,809	2,88,935	...	47,966	3,940	...	...	51,906
Miscellaneous (including Cattle-pounds)	...	...	77,497	77,497	...	...	...	74,988	...	74,983
MARINE—										
Dockyard and Port Establishments	...	3,16 326	26,59,969	29,76,295	1,35,106	86,002	10,881	6,46,639	...	8,78,628
Ship and Boat Establishments	...	72,822	...	72,822	67,486	96,643	42,149	1,61,890	2,600	3,70,768
Pilotage Establishments	...	1,93,701	...	1,93,701	6,482	2,10,059	...	...	...	2,16,541
Light-houses and Light-ships	...	21,421	79,336	1,00,757	17,507	87,562	31,431	...	1,190	1,37,690
Building, Purchase and Repair of Ships	...	3,36,129	...	3,36,129	...	1,28,453	1,36,353	67,981	...	3,32,787
Miscellaneous	1,12,588	2,49,645	73,52,693	77,14,926	75,424	2,08,971	1,03,854	6,59,442	6,887	10,54,578
EDUCATION—										
Colleges and Schools	...	1,759	...	1,759	...	...	...	...	...	...
Scholarships and Prizes	...	100	...	100	...	...	...	...	...	...
MEDICAL—										
Professional Establishment	...	16,785	...	16,785	...	30,416	600	20,012	...	51,028
Hospitals and Dispensaries	...	86,650	9,709	96,359	...	1,549	...	4,848	...	6,397
Epidemics	...	...	...	...	...	...	...	2,508	...	2,508
MINOR DEPARTMENTS—										
Lighting (Establishment and other charges)	...	...	10,996	10,996	...	...	...	...	...	...
Conservancy (Establishment and other charges)	...	...	88,832	88,832	...	17,458	...	...	...	17,458
Water-supply (Establishment and other charges)	...	58,365	3,559	61,924	...	37,193	10,450	175	...	47,818
Statistical Establishments	...	...	1,758	1,758	...	...	...	...	...	...
SUPERANNUATION—										
Pensions and Gratuities (Including General Provident Fund)	...	4,63,528	2,24,843	6,88,371	35,921	75,650	1,410	1,33,597	...	2,46,578
MISCELLANEOUS—										
Petty Establishment	...	...	...	...	...	...	...	24,468	...	24,468
Rents, Rates, and Taxes	...	10,51,835	7,13,340	17,65,175	...	1,73,421	498	1,86,886	...	3,60,805
Miscellaneous	...	14,13,057	4,95,733	19,08,790	1,48,709	9,69,399	...	1,61,713	...	12,79,821
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	93,975	...	4,87,398	5,81,373	22,515	1,70,853	14,595	63,996	...	2,71,959
Stock not chargeable to any particular work	...	...	...	...	...	41,352	...	...	...	41,352
Original Works—										
Buildings	1,95,744	10,29,453	37,723	12.62,920	497	1,38,677	...	1,12,913	...	2,52,087
Roads	5,021	1,11,101	—2,000	1,14.122	...	26,999	...	175	...	27,174
Port Appliances	...	1,89,300	—9,83,030	—7,93,730	...	1,66,687	2,327	39,737	...	2.08,751
Other Works	4,39,589	23,86,567	9,24,691	37,50,847	65,605	3,35,199	2,22,699	2,77,085	...	9,00,588
Maintenance and Repairs—										
Buildings	...	1,38,343	3,44,152	4.82,495	6,136	92,073	3,632	51,092	...	1,52,933
Roads	...	1,53,696	2,17,086	3,70,782	...	46,569	...	28,350	...	74,919
Port Appliances	...	...	44,261	44.261	...	7,26,713	6,548	2,75,583	...	10,08,844
Other Works	1,78,144	32,22,586	29,89,871	63,90,601	26,510	41,369	...	1,24,623	...	1,92.502
Petty Construction and Repairs	85,264	...	49,615	1,34,879	84,508	30,236	1,543	...	...	1,16,287
DEPOSITS AND ADVANCES—										
Repayment of Loans from Government	1,87,673	2,04,333	3,86,486	7,78,492	...	1,43,318	16,296	11,291	...	1,70,905
Repayment of Loans from the Public	...	...	(a)17,47,206	17,47,206	...	...	...	...	...	...
Investment in Government Securities or otherwise	...	15,32,447	...	15,32,447	90,828	1,54,745	...	13,53,378	...	15.98,951
Stock Account	...	6,49,536	40,29,136	46,78,672	...	10,54,703	427	7.79,188	...	18,34.318
Other Deposits and Advances	...	85,20,688	...	85,20,688	1,33,988	40,47,496	3,995	21,80,409	...	63,65,888
TOTAL DISBURSEMENTS . R	25,94,773	3,17,26,758	2,65,38,809	6,08,60,340	10,56,718	1,15,43,844	6,55,960	87,59,661	15,288	2,20,31,471
CLOSING BALANCE . R	8,72,435	84,36,116	10,87,059	1,03,95,610	5,43,146	14,03,679	13,64,549	19,35,005	895	52,47,274
GRAND TOTAL . R	34,67,208	4,01,62,874	2,76,25,868	7,12,55,950	15,99,864	1.29,47,523	20,20,509	1,06,94,666	16,183	2,72,78,745

(a) On account of payments into Sinking Fund for repayment of loans.

No. IV.—ACCOUNT of MISCELLANEOUS FUNDS for the Year ended 31st March 1920.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	...	...	...	...	67,391	...	...	...	27,627	...	...	95,018
STAMPS—												
Sale of stamps, etc.	...	...	85,099	...	...	...	...	...	...	...	...	85,099
EXCISE—												
Abkari Farms	...	...	5,64,305	...	...	...	...	...	...	...	...	5,64,305
License fees and duties	...	...	3,427	...	...	...	...	...	29,220	...	...	32,647
PROVINCIAL RATES—												
Rates and Cesses on Lands	...	...	28,495	...	61,363	...	...	...	3,49,977	...	...	4,39,835
Miscellaneous	...	...	20,458	...	...	...	...	...	714	5,72,222	...	5,93,394
INCOME TAX—												
Chowkidari Tax, etc.	...	...	...	...	..	...	...	...	5,64,603	...	...	5,64,603
REGISTRATION—												
Fees and Miscellaneous	...	...	5,567	...	...	...	...	...	2,255	...	1,990	9,812
INTEREST—												
Interest on Government Securities and other Investments	...	...	11,599	5,855	76,654	...	...	18,265	1,719	...	4,761	1,18,853
LAW AND JUSTICE—												
General fees, fines and forfeitures	...	...	2,032	...	...	...	...	...	...	...	...	2,032
Miscellaneous	...	...	82	...	...	...	...	...	...	...	...	82
Jails	...	...	2,400	...	...	...	...	...	...	...	...	2,400
POLICE—												
Border Military Police	...	...	...	...	...	...	16,312	...	...	...	...	16,312
Fees, Fines, and Forfeitures	9,053	...	...	...	1,09,842	...	...	85,372	38,831	16,248	2,841	2,62,187
Miscellaneous (including Cattle-pound receipts)	4,668	5,725	...	1,60,504	...	...	17,118	...	5,299	...	...	1,93,314
MARINE—												
Hire of vessels	...	...	...	...	55,375	...	...	...	...	...	...	55,375
Sale-proceeds of vessels and stores	...	...	...	...	...	...	...	15,500	...	...	...	15,500
Pilotage receipts	...	...	...	...	...	...	...	5,47,702	...	...	...	5,47,702
Other Fees and Dues	...	...	...	125	4,36,952	...	...	18,663	...	...	...	4,55,740
EDUCATION—												
School Fees	8,258	...	3,31,839	...	...	...		...	1,075	...	...	3,41,172
Miscellaneous	31,573	...	6,530	...	116	...	...	1,07,705	3,200	...	10	1,49,134
Contribution	...	...	...	...	...	...	...	...	1,93,743	...	...	1,93,743
MEDICAL—												
Hospital receipts (including sale of medicines, etc.)	...	...	92,981	...	...	...	...	...	2,458	...	...	95,439
MISCELLANEOUS—												
Sales of old materials	602	...	...	...	4,266	...	...	...	87	...	...	4,955
Contributions (including Grants-in-aid from Government)	50,000	...	9,137	...	30,284	197	...	22,300	2,56,630	...	4,000	3,72,548
Rents of Houses	...	...	...	...	...	...	...	...	7,646	...	...	7,646
Sales of fruit, grass, etc.	...	...	...	...	...	...	...	...	151	...	...	151
Miscellaneous	341	61,177	33,617	9,298	4,805	32,606	...	2,314	1,12,611	5,048	...	2,61,817
PUBLIC WORKS—												
Tolls and Ferries	...	...	685	...	...	...	...	...	...	...	...	685
Miscellaneous	...	1,11,727	...	...	1,55,393	...	3,31,662	...	278	...	...	5,99,060
DEPOSITS AND ADVANCES—												
Stock Account	...	...	...	...	9,754	...	...	...	...	...	...	9,754
Sale-proceeds of Investments	...	...	...	23,344	...	...	...	6,690	...	...	...	30,034
Loans from Government	...	...	...	...	...	...	...	...	5,50,000	...	...	5,50,000
Loans by Public Subscriptions	...	...	...	...	...	...	...	...	19,000	...	...	19,000
Other Deposits and Advances	...	...	4,527	...	...	...	...	84,076	2,02,700	...	...	2,91,303
TOTAL RECEIPTS ₹	1,04,495	1,78,629	12,02,780	1,99,126	10,12,195	32,803	3,65,092	9,08,587	23,69,824	5,93,518	13,602	69,80,651
OPENING BALANCE ₹	6,741	2,05,725	5,10,771	1,13,690	—2,08,211	—30,544	1,08,538	(a)4,47,821	15,52,873	(b)3,01,633	26,719	30,35,756
GRAND TOTAL ₹	1,11,236	3,84,354	17,13,551	3,12,816	8,03,984	2,259	4,73,630	13,56,408	39,22,697	8,95,151	40,321	1,00,16,407

(a) The difference between this and the closing balance of last year is due mainly to the inclusion of the two Town Funds which were converted into municipalities.

(b) The difference between this and the closing balance of last year is due mainly to the inclusion of the Museum Fund newly created.

Disbursements.

Refund of Taxes	...	...	...	...	...	...	...	...	...	...	2	2
Miscellaneous Refunds	...	...	6,532	...	92	...	...	216	622	...	85	7,547
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	...	...	1,092	...	...	...	...	...	4,84,643	...	...	4,85,735
Other Collecting Establishments	...	...	...	...	...	...	...	...	108,424	...	...	1,08,424
Stamps—Miscellaneous	...	...	905	...	...	...	...	...	...	...	...	905
Registration—Establishment	...	...	2,352	...	...	...	...	...	...	...	...	2,352
INTEREST—												
Interest on Debt	...	...	...	...	351	...	...	...	36,515	...	...	36,866
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	12,124	...	64,473	...	1,22,964	...	...	91,374	36,022	...	603	3,27,560
Contribution towards Establishment in Government Offices, etc.	...	...	19,450	4,296	...	...	...	...	12,794	...	...	36,540
LAW AND JUSTICE—												
Courts of Law	...	...	54,204	...	...	...	...	...	9	...	...	54,204
Jails	...	...	46,335	...	...	...	...	...	...	...	...	46,335
POLICE—												
Border Military Police	...	...	...	...	...	...	15,800	...	...	...	...	15,800
Village Police	...	...	...	...	...	...	...	...	...	...	6,365	6,365
Other Police	...	...	...	...	86,714	...	...	...	...	...	...	86,714
Executive Force	4,810	...	1,16,420	...	1,056	224	...	...	31,251	22,259	...	1,76,020
Miscellaneous (including Cattle-pounds, etc.)	1,934	6,208	710	1,80,362	...	2,035	18,017	240	37,795	...	...	2,47,301
MARINE—												
Dockyard and Port Establishments	...	...	...	...	85,627	...	...	...	...	...	...	85,627
Ship and Boat Establishments	...	...	...	...	14,078	...	...	57,638	...	...	...	71,716
Pilotage Establishment	...	...	...	...	..	...	...	4,61,058	...	...	...	4,61,058
Building, purchase, and repair of ships	...	...	...	...	...	...	...	30,140	...	...	...	30,140
Miscellaneous	...	...	...	125	32,523	...	...	50,615	...	...	...	83,263
EDUCATION—												
Colleges and Schools	53,778	...	1,86,803	...	2,319	...	...	...	1,20,379	...	...	3,63,279
Scholarships and Prizes	...	...	...	...	45,928	...	...	30,233	5,769	...	1,735	83,665
Grants-in-aid	...	...	35,886	...	...	...	...	7,838	40,979	...	1,150	85,853
Miscellaneous	2,099	...	1,07,467	...	3,200	...	...	56,100	15,658	...	...	1,84,524
MEDICAL—												
Professional Establishment	1,350	...	...	...	1,996	...	...	...	9,411	...	...	12,757
Hospitals and Dispensaries	...	...	1,02,418	...	68,854	...	...	...	49,634	...	...	2,20,906
Vaccination	...	...	3,834	...	...	...	...	...	41,656	...	...	45,490
MINOR DEPARTMENTS—												
Public Gardens (Establishments and other charges)	1,146	...	...	...	...	...	...	...	...	...	...	1,146
Conservancy (Establishment and other charges)	558	...	3,318	...	...	...	...	...	733	...	...	4,609
Lighting (Establishment and other charges)	...	...	27,174	...	6,360	...	...	...	...	...	...	33,534
Veterinary (Establishment and other charges)	...	...	...	...	...	...	...	...	4,415	...	...	4,415
Statistical (Establishment and other charges)	...	...	64	...	...	...	...	...	...	...	...	64
SUPERANNUATION—												
Pensions and Gratuities (including Genl. Provdt. Fund)	...	...	11,504	...	19,131	...	...	21,397	1,627	...	...	53,659
MISCELLANEOUS—												
Rents, Rates, and Taxes	...	...	2,804	...	4,645	...	...	...	...	...	...	7,449
Petty Establishment	3,241	...	...	...	...	...	...	...	3,848	...	...	7,089
Miscellaneous	967	2,24,682	5,45,567	11,924	1,72,923	...	2,60,486	...	1,89,906	5,78,680	...	19,85,135
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	...	...	43,053	...	18,280	...	...	...	2,54,063	...	...	8,15,396
Original Works—												
Buildings	...	...	16,669	...	...	...	...	...	19,789	...	...	36,458
Roads	...	...	...	...	...	...	...	...	1,17,366	...	...	1,17,366
Other Works	...	...	16,064	...	...	...	...	...	6,41,334	...	...	6,57,398
Maintenance and Repairs—												
Buildings	1,991	...	45	...	685	...	...	...	7,794	...	...	10,515
Roads	569	...	1,126	...	54,975	...	...	...	1,10,999	...	...	1,67,669
Other Works	820	...	27,054	...	1,58,739	...	...	...	4,020	...	...	1,90,633
Petty Construction and Repairs	...	...	4,885	...	13,655	...	...	...	2,636	...	...	21,176
DEPOSITS AND ADVANCES—												
Repayment of Loans from Government	...	...	...	...	6,960	...	...	...	58,566	...	...	65,526
Repayment of loans from the public	...	...	...	...	...	...	...	...	19,000	...	...	19,000
Stock Accounts	...	...	...	...	...	...	...	...	23,373	...	...	23,373
Other Deposits and Advances	7,836	...	76,083	...	47,652	...	...	26,408	1,66,688	...	...	3,24,667
TOTAL DISBURSEMENTS ₹	93,223	2,30,890	15,24,291	1,96,707	9,69,707	2,259	2,94,303	8,33,257	26,57,709	6,00,939	9,940	74,13,225
CLOSING BALANCE ₹	18,013	1,53,464	1,89,260	1,16,109	—1,65,723	...	1,79,327	5,23,151	12,64,988	2,94,212	30 381	26,08,182
GRAND TOTAL ₹	1,11,236	3,84,354	17,13,551	3,12,816	8,03,984	2,259	4,73,630	13,56,408	39,22,697	8,95,151	40,321	1,00,16,407

APPENDIX C.

Finance and Revenue Accounts

OF THE

Government of India

Account of Municipalities

FOR

1919-1920.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNI

Receipts.	India, General.	North-West Frontier Province.	Madras.		Bombay.	Number of Items.
			Presidency Corporation.	District Municipalities.	Presidency Corporation.	
	Rs.	Rs. (a)	Rs.	Rs. (a)	Rs.	
By Balance in hand at the close of last year	16,30,957	10,47,735	26,88,442	41,82,128	5,66,362	1
Revenue.						
A.—Municipal Rates and Taxes—						
1. Octroi *less* refunds	7,19,551	7,85,864	...	...	25,19,701	2
2. Tax on houses and lands	3,77,971	3,139	11,38,188	19,65,652	77,58,036	3
3. Tax on animals and vehicles	43,870	170	1,33,858	3,66,220	5,86,146	4
4. Tax on professions and trades	12,223	905	3,62,441	3,61,857	1,45,288	5
5. Tolls (on roads and ferries)	38,447	...	52,146	9,83,594	25,667	6
6. Water rate	19,450	1,399	7,39,991	9,37,359	30,83,009	7
7. Lighting-rate	...	...	2,27,689	...	...	8
8. Conservancy (including scavenging and latrine rates)	26,509	682	...	...	19,39,162	9
9. Other taxes	8,42,483	14	39,839	13,993	...	10
	20,80,504	7,92,173	26,94,152	46,28,675	1,60,57,009	11
B.—Realisations under special Acts—						
1. Pounds	15,620	1,210	...	428	...	12
2. Hackney carriages	26,943	2,377	...	...	11,070	13
3. Others	95	...	...	24,754	1,53,906	14
	42,663	3,587	...	25,182	1,64,976	15
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, *sarais* (rest-houses), Dak bungalows, etc.	2,36,399	1,79,118	56,750	1,02,490	83,542	16
2. Sale-proceeds of lands and produce of lands, etc.	77,897	9,965	72,385	1,38,495	2,76,437	17
3. Conservancy Receipts (other than taxes and rates)	71,557	24,164	13,323	1,40,870	...	18
4. Fees and Revenue from Educational institutions	5,346	1,493	...	2,96,861	45,459	19
5. „ „ Medical institutions	1,419	128	686	18,506	...	20
6. „ „ markets and slaughter-houses	1,37,099	874	1,23,930	5,15,881	7,36,057	21
7. „ „ Tramways	...	...	...	...	66,510	22
8. Other fees	2,65,286	16,449	2,50,916	2,23,177	1,749	23
9. Fines under Municipal and other Acts	32,051	3,405	3,728	62,560	73,066	24
10. Interest on Investments—(i) General	52,152	50,848	10,849	64,103	2,91,903	25
(ii) Educational	...	...	...	1,909	2,553	26
(iii) Medical	125	25	1,524	9,076	...	27
11. Premium on Loans	...	...	...	2,832	...	28
	8,79,331	2,86,469	5,34,091	15,76,760	15,77,276	29
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	1,40,235	2,12,714	6,39,826	10,38,232	...	30
(ii) Educational	40,917	4,678	...	6,71,778	1,43,028	31
(iii) Medical	24,469	60	275	1,12,501	...	32
2. From Local Funds—(i) General	15,000	...	...	4,511	...	33
(ii) Educational	...	...	...	3,000	...	34
(iii) Medical	...	2,294	...	1,34,351	...	35
3. From other sources—(i) General	3,932	663	2,000	28,250	...	36
(ii) Educational	...	...	...	103	...	37
(iii) Medical	605	1,468	...	32,413	...	38
	2,25,158	2,21,877	6,42,101	20,25,139	1,43,028	39
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	63,413	708	54,021	3,67,775	...	40
2. Other items	1,06,879	39,645	7,77,748	1,79,272	4,48,968	41
	1,70,292	40,353	8,31,769	5,47,047	4,48,968	42
Total Revenue	33,97,948	13,44,459	47,02,113	88,02,803	1,83,91,257	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawals from Savings Bank	...	...	...	2,00,249	2,05,85,365	44
2. Loans—						
(a) From Government	...	...	...	(d) 4,50,000	...	45
(b) Raised in the open market	...	...	...	...	40,00,000	46
3. Realisations of Sinking Fund for repayment of loans	...	...	1,86,217	5,068	8,25,057	47
4. Advances—(a) Permanent	27,915	...	153	1,778	...	48
(b) Other	13,945	495	61,825	15,57,893	43,92,271	49
5. Deposits	1,40,103	28,273	12,53,867	10,95,423	4,99,38,382	50
Total	1,81,963	28,768	15,02,062	33,10,411	7,97,41,075	51
Total Receipts Rs.	35,79,911	13,73,227	62,04,175	1,21,13,214	9,81,32,332	52
GRAND TOTAL Rs.	52,10,868	24,20,962	88,92,617	1,62,95,342	9,86,98,694	53

(d) Includes Rs. 3,000 given temporarily to Villupuram and Tirupati Municipal Councils repayable in 1920-21.

CIPALITIES for 1919-20.

Number of Items.	Bombay.	Bengal.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs. (a)	Rs. (a)	Rs. (b)	Rs. (c)	Rs. (a)	Rs.	Rs.	Rs.
1	51,56,069	90,60,398	19,37,668	28,76,817	40,11,211	25,65,741	12,51,401	13,14,365	1,60,821	3,87,53,115
2	29,15,281	...	...	34,17,262	53,14,134	...	58,852	11,64,698	...	1,68,95,353
3	20,18,756	53,31,959	19,49,883	5,59,179	3,69,165	20,04,817	7,74,910	1,42,456	1,20,420	2,45,14,541
4	2,30,950	2,05,727	2,46,938	1,11,112	54,852	1,19,767	1,42,142	72,425	26,395	23,91,567
5	17,218	9,65,782	1,25,523	1,35,850	15,876		30,714	78,849	700	22,53,231
6	2,90,851	...	86,634	2,59,582	20,059	3,29,958	72,776	50,605	22,891	22,32,210
7	17,95,727	24,19,275	9,27,120	7,79,446	70,146	10,84,774	1,36,858	3,78,035	74,192	1,24,46,811
8	5,940	8,48,268	2,65,580	...	...	4,38,493	...	...	...	17,85,970
9	7,02,014	9,02,355	13,25,436	90,402	4,008	16,22,717	4,58,009	3,08,891	1,01,707	74,81,892
10	4,65,211	...	4,26,020	15,86,498	1,10,114	...	2,21,319	4,38,369	33,017	41,76,877
11	84,91,948	1,06,74,376	53,52,134	69,39,331	59,58,354	56,00,526	18,95,590	26,34,358	3,79,322	7,11,78,452
12	96,323	...	45,978	1,02,050	49,572	28,510	31,168	1,55,394	27,059	5,56,312
13	1,788	1,15,896	13,141	58,144	34,626	83,084	8,356	19,712	492	3,75,634
14	1,792	1,03,747	78,549	17,326	7,923	22,879	5,397	23,524	1,663	4,41,555
15	99,903	2,19,643	1,37,668	1,77,520	92,121	1,34,473	47,921	1,98,630	29,214	13,73,501
16	2,41,049	1,09,806	1,33,787	6,45,308	4,62,510	2,86,061	40,292	2,04,509	11,183	27,92,804
17	4,46,296	5,96,021	37,199	1,50,380	4,55,397	28,009	17,754	1,25,640	1,026	24 32,901
18	1,20,909	51,034	30,594	2,63,667	2,48,293	54,272	5,385	43,578	1,862	10,69,508
19	2,05,684	...	57,884	42,580	1,87,921	8,730	1,906	88,759	1,651	9,45,274
20	31,373	5,967	81	1,838	28,327	49,757	8,580	612	...	1,48,274
21	6,85,309	10,17,556	76,182	4,18,894	49,253	23,78,198	1,44,287	2,21,045	58,514	65,63,079
22	4,677	49,970	3,622	...	3,30,964	41,736	...	2,296	...	4,99,775
23	1,35,293	90,992	1,62,382	8,56,159	5,25,768	5,56,794	21,193	56,654	1,844	31,64,656
24	49,716	1,20,475	43,674	1,10,794	42,017	90,471	16,443	18,040	3,952	6,70,392
25	2,03,626	3,17,242	15,387	2 18,750	2,42,873	2,07,849	20,019	11,284	200	17,07,085
26	7,333	...	1,848	1,716	5,798	...	102	...	...	21,259
27	7,592	...	1,972	3,190	1,755	...	5,917	...	...	31,176
28	582	...	...	...	1,08,498	...	...	...	11,000	1,12,912
29	21,40,439	23,60,063	5,64,612	27,13,276	26,89,374	37,01,877	2,81,878	7,72,417	81,232	2,01,59,095
30	5,25,858	1,26,367	6,44,666	5,36,150	7,31,270	4,71,702	6,74,693	2,58,485	1,60,175	61,60,373
31	13,33,494	...	72,091	1,79,216	2,26,482	83,542	89,539	1,78,986	13,357	30,37,108
32	55,405	...	13,715	43,658	25,854	50,050	1,08,031	44,638	580	4,79,236
33	23,927	...	37,571	19,447	10,798	37,498	17,105	9,237	5,675	1,80,772
34	55,924	...	...	19,299	30,515	7,156	703	2,962	456	1,20,015
35	53,451	...	12,649	4,514	1,26,236	58,870	1,62,139	1,194	340	5,56,038
36	32,953	58,963	1,17,621	18,569	5,525	3,323	9,296	11,766	2,971	2,95,832
37	19,206	...	1,498	3,193	1,931	1,78,215	212	177	...	2,04,535
38	28,157	...	9,696	...	12,720	10,753	1,06,996	55	90	2,02,953
39	21,28,375	1,85,330	9,09,510	8,24,046	11,71,331	9,01,109	11,68,714	5,07,500	1,83,644	1,12,36,862
40	1,06,593	...	39,212	1,46,884	30,276	45,982	2,778	28,460	3,276	3,89,378
41	19,75,223	9,99,176	94,742	6,76,608	6,87,674	1,16,094	70,090	3,70,782	9,041	65,51,942
42	20,81,816	9,99,176	1,33,954	8,23,492	7,17,950	1,62,076	72,868	3,99,242	12,317	74,41,320
43	1,49,42,481	1,44,38,588	70,97,878	1,14,77,665	1,06,29,130	1,05,00,061	34,66,971	45,12,147	6,85,729	11,43,89,230
44	18,67,006	20,535	1,58,620	1,88,190	89,628	17,550	37,158	2,475	...	2,31,66,806
45	6,04,982	...	1,32,000	1,50,000	3,07,000	1,62,000	40,000	...	17,000	18,62,982
46	...	26,66,700	...	...	...	...	...	...	...	66,66,700
47	45,780	9,04,538	...	...	1,08,807	36	...	...	...	20,75,503
48	41,241		1,150	11,698	18,098	335	4,649	565	110	1,07,692
49	7,13,909		2,69,580	6,043	1,58,353	2,81,769	2,26,120	3,03,142	2,520	79,87,865
50	21,78,407		2,32,308	51,307	1,19,486	3,40,329	4,23,311	2,64,621	10,569	5,60,76,386
51	54,51,325	35,91,803	7,93,658	4,07,238	8,01,372	8,02,019	7,31,238	5,70,803	30,199	9,79,43,934
52	2,03,93,803	1,80,30,391	78,91,536	1,18,84,903	1,14,30,502	1,13,02,080	41,98,209	50,82,950	7,15,928	21,23,33,164
53	2,55,49,875	2,70,90,789	98,29,204	1,47,61,720	1,54,41,713	1,38,67,821	54,52,610	66,97,315	8,76,749	25,10,86,279

(a) The difference from last year's closing balance is due to subsequent adjustments.
(b) Do. do. do. is due to the inclusion of figures for Amritsar Municipality.
(c) Do. do. do. is due to the inclusion of two newly formed Municipal Funds.

ACCOUNT of MUNI

Disbursements.	India, General.	North-West Frontier Province.	Madras.		Bombay Presidency Corporation.	Number of Items.
			Presidency Corporation.	District Municipalities.		
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,48,585	43,474	76,352	3,10,943	4,25,203	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,54,977	69,910	1,26,308	1,76,901	5,18,090	2
3. Collection of tolls on roads and ferries	300	...	...	11,720	3,083	3
4. Survey of land	...	...	25,392	72,034	...	4
5. Refunds (other than Octroi)	6,900	65	36,890	20,839	...	5
6. Pensions and Gratuities	5,461	100	27,454	8,038	1,88,988	6
7. Annuities	96	...	...	36,433	...	7
	3,16,319	1,13,549	2,92,396	6,36,908	11,35,964	8
B.—Public Safety—						
1. Fire (Establishment, purchase of fire engines, buckets, repairs)	21,139	21,383	24,439	11,510	2,49,116	9
2. Lighting (Establishment, purchase of lamps, oil, repairs, etc.)	1,44,300	52,360	2,79,189	4,04,938	4,37,716	10
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts)	1,107	93,312	...	...	...	11
4. Rewards for the destruction of wild animals and snakes	4,416	16	4,718	3,978	...	12
5. Destruction of dogs	...	...	...	...	2,302	13
	1,70,962	1,67,071	3,08,346	4,20,426	6,89,134	14
C.—Public Health and Convenience—						
1. Water supply — Capital outlay	1,18,880	25,084	23,065	2,88,557	2,15,198	15
1. Water supply — Establishment, repairs, etc.	3,28,820	27,262	2,87,312	4,72,239	8,03,136	16
2. Drainage — Capital outlay	57,832	13,583	4,00,574	2,18,124	7,11,947	17
2. Drainage — Establishment, repairs, etc.	12,371	20,847	6,47,249	1,11,205	8,98,343	18
3. Conservancy (including road cleaning and watering) and latrines	5,13,145	1,91,675	9,35,172	16,41,373	29,87,660	19
4. Charges on account of Health Officers and Sanitary Inspectors	47,961	2,235	...	1,04,725	1,79,677	20
5. Hospitals and Dispensaries	1,76,592	98,934	1,00,783	7,97,200	6,31,081	21
6. Plague charges	23,570	739	16,710	40,505	99,002	22
7. Vaccination	7,933	6,832	38,081	35,151	30,314	23
8. Other Sanitary requirements	1,68,128	2,134	...	86,893	39,730	24
9. Markets and slaughter-houses	19,222	3,364	33,384	34,774	5,08,706	25
10. Pounds	5,848	...	...	403	...	26
11. Dak-bungalows and Serais	1,391	708	...	28,580	1,352	27
12. Arboriculture, Public Gardens and experimental cultivation	60,811	79,923	44,658	11,483	98,010	28
13. Veterinary charges	11,968	9,099	...	13,365	15,568	29
14 Registration of births and deaths	8,131	1,002	...	30,099	1,68,331	30
15. Public Works:						
(*i*) Establishment	92,435	8,331	73,209	1,20,493	3,80,367	31
(*ii*) Building	70,920	90,393	59,155	4,47,626	2,41,270	32
(*iii*) Roads	6,31,400	56,817	5,00,946	8,84,738	16,13,858	33
(*iv*) Stores	2,060	670	13,393	9,462	...	34
(*v*) Miscellaneous works	19,938	...	...	2,25,876	...	35
16. Model cow house and milk Depôts	...	...	...	...	...	36
	23,79,356	6,39,632	31,73,691	56,02,871	96,23,550	37
D.—*Public Instruction—*						
1. Schools and Colleges	2,05,906	68,591	86,741	9,51,105	12,19,794	38
2. Contributions	38,058	19,837	36,349	25,412	1,19,913	39
3. Libraries, Museums, Menageries, etc.	4,684	1,710	16,176	2,703	44,893	40
	2,48,648	90,138	1,39,266	9,79,220	13,84,600	41
E.—Contributions—						
For General purposes	1,87,796	...	...	35,973	15,39,800	42
F.—Miscellaneous—						
1. Interests on Loans — Previous years	...	...	5,826	5,414	1,06,448	43
1. Interests on Loans — Current year	62,020	...	4,66,213	1,34,793	32,40,904	44
2. Discount	...	...	...	1,666	...	45
3. Actual cost of works done for private individuals	50,874	...	47,810	29,920	...	46
4. Other items	2,35,617	83,165	1,07,865	6,23,579	21,27,823	47
	3,48,511	83,165	6,27,714	7,95,372	54,75,175	48
Total Expenditure—Carried over . Rs.	36,51,592	10,93,555	45,41,413	84,70,770	1,98,48,223	49

CIPALITIES for 1919-20—*continued.*

Number of Items.	Bombay.	Bengal.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,64,870	8,53,412	2,36,885	5,60,374	3,68,122	4,90,591	83,872	2,34,187	28,641	45,25,511
2	5,38,865	3,65,001	2,72,549	4,69,555	5,62,605	1,95,815	1,25,234	2,04,070	20,862	38,01,342
3	68,594	...	729	41,436	355	5,573	372	6,003	138	1,33,303
4	30,693	...	17,963	38,846	1,272	18,976	4,839	4,536	50	2,14,601
5	15,340	...	12,499	47,791	20,454	44,218	45,947	14,698	245	2,65,886
6	54,911	2,55,560	1,502	8,786	13,934	4,888	702	81,782	1,536	6,53,582
7	753	...	...	1,123	2,087	6,648	7	...	...	47,147
8	13,74,026	14,73,913	5,42,127	11,67,911	9,68,829	7,66,709	2,60,973	5,45,276	51,472	96,46,372
9	1,73,677	2,66,163	1,30,378	46,173	53,021	1,29,137	1,262	15,944	151	11,43,493
10	6,73,338	6,77,158	4,85,532	7,54,269	4,93,848	5,54,561	1,75,410	1,58,113	33,636	53,24,363
11	585	...	32	371	54,626	5	259	...	...	1,50,297
12	1,990	683	1,798	8,224	246	...	748	1,253	241	28,311
13	...	...	...	...	...	...	...	...	...	2,302
14	8,49,590	9,44,004	6,17,740	8,09,037	6,01,741	6,83,703	1,77,679	1,75,310	34,028	66,48,771
15	10,25,964	28,325	6,43,641	2,07,578	4,39,672	1,16,154	2,77,043	80,647	33,313	35,23,121
16	9,64,098	11,23,507	5,66,599	9,67,122	4,19,018	5,83,325	1,23,279	4,70,650	70,084	72,06,451
17	1,31,667	2,51,058	3,65,652	5,39,131	2,35,244	7,177	29,187	27,431	13,749	30,02,356
18	3,39,168	5,71,505	1,99,508	1,94,345	1,29,171	2,51,749	98,521	55,383	12,352	35,41,717
19	22,67,529	22,16,277	18,81,259	18,56,705	12,71,796	17,41,698	9,10,047	8,76,900	1,93,578	1,94,84,814
20	42,845	3,68,364	1,23,829	1,51,937	1,15,048	2,79,437	48,050	37,392	4,179	15,05,679
21	6,49,562	2,99,261	2,76,299	2,50,912	9,45,504	7,56,828	5,37,503	1,35,032	18,531	56,38,437
22	1,02,167	...	18,756	4,530	53,480	1,09,562	12,752	83,461	...	6,00,819
23	46,547	35,585	25,251	30,514	26,432	54,202	13,929	16,455	2,504	3,69,730
24	17,202	3,839	44,872	2,35,823	24,240	79,431	21,410	40,589	5,655	7,69,946
25	2,00,543	8,41,968	39,621	89,337	61,036	5,02,486	90,829	77,030	7,658	25,09,958
26	32,123	...	2,646	29,571	19,629	15,253	4,496	46,193	7,138	1,63,300
27	19,881	...	135	6,708	6,811	3,447	6,190	10,304	88	85,595
28	1,57,703	1,26,995	8,394	1,11,217	2,57,366	59,411	8,726	39,042	4,626	10,68,365
29	17,345	...	8,029	7,082	14,648	55,683	7,422	12,650	50	1,72,909
30	27,622	...	11,764	20,493	8,258	30,419	...	4,590	3	3,10,712
31	1,04,290	2,71,201	1,65,707	1,75,469	1,47,209	4,48,018	57,139	52,676	15,045	18,40,388
32	2,92,657	95,425	1,09,220	1,00,819	2,60,540	28,487	48,055	17,064	10,881	20,48,288
33	9,70,743	31,19,057	7,29,981	9,00,482	7,13,796	7,64,347	2,95,381	2,63,814	83,929	85,05,657
34	26,180	...	5,927	18,161	55,729	81	3,665	5,904	1,429	32,61,718
35	75,507	...	...	...	...	5,36,654	...	...	...	8,57,975
36	...	...	...	...	...	...	...	...	...	...
37	75,11,343	93,52,367	52,27,090	58,97,936	52,04,627	64,23,849	25,93,624	23,53,207	4,84,792	6,64,67,985
38	25,24,637	...	1,16,657	6,76,653	8,32,821	3,12,873	48,969	6,46,523	29,877	77,21,147
39	1,03,252	91,265	1,68,059	1,42,160	2,50,605	2,88,157	1,17,749	21,482	11,147	14,33,445
40	36,649	19,343	7,678	24,960	20,638	2,058	1,002	4,431	3,525	1,90,450
41	26,64,538	1,10,608	2,92,394	8,43,773	11,04,064	6,03,088	1,67,720	6,72,436	44,549	93,45,042
42	70,994	9,99,036	6,985	2,82,353	3,01,731	1,46,034	6,337	58,815	1,022	36,36,876
43	9,041	...	2,346	...	...	6,92,608	...	15,913	...	8,37,596
44	2,70,529	20,07,796	1,68,667	4,89,904	1,28,850	...	25,863	93,095	7,906	70,96,540
45	14,982	1,55,181	...	...	...	...	...	...	...	1,71,829
46	56,762	1,008	24,906	87,972	970	11,031	1,805	28,414	2,479	3,43,951
47	23,06,844	3,61,555	2,44,141	11,33,773	14,05,404	1,91,953	2,23,239	3,46,006	14,907	94,05,871
48	26,58,158	25,25,540	4,40,060	17,11,649	15,35,224	8,95,592	2,50,907	4,83,428	25,292	1,78,55,787
49	1,51,28,649	1,54,05,468	71,26,396	1,07,12,659	97,16,216	95,18,975	34,57,240	42,88,472	6,41,155	11,86,00,733

ACCOUNT of MUN

Disbursements.	India, General.	North-West Frontier Province.	Madras.		Bombay.	Number of
			Presidency Corporation.	District Municipalities.	Presidency Corporation.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward .	36,51,592	10,93,555	45,41,413	84,70,770	1,98,48,223	1
C.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund) .	666	68,200	...	3,81,000	63,78,534	2
(*b*) In Savings Bank	...	...	...	11,213	1,41,25,989	3
2. Payments to Sinking Funds	...	...	1,78,995	9,300	17,61,503	4
3. Re-payment of Loans	96,427	...	1,43,808	(*a*) 2,02,368	55,162	5
3. A.-Plant and Machinery	...	...	...	...	1,16,841	6
4. Advances—						
(*a*) Permanent	30	20	110	2,878	1,26,719	7
(*b*) Other	1,09,176	736	4,97,231	13,80,572	97,28,361	8
5. Deposits	57,403	14,021	11,81,555	10,43,361	4,56,76,944	9
Total .	2,63,702	82,977	20,01,699	30,30,692	7,79,70,053	10
Total Disbursements . Rs.	39,15,294	11,76,532	65,43,112	1,15,01,462	9,78,18,276	11
Closing Balance	12,95,574	12,44,430	23,49,505	47,93,880	8,20,418	12
GRAND TOTAL . Rs.	52,10,868	24,20,962	88,92,617	1,62,95,342	9,86,98,694	13

Memorandum of

Liabilities—						
Balance of Loans	13,68,602	...	1,06,81,712	33,61,377	8,08,51,477	14
Less—Balances of Sinking Funds	...	...	*29,96,767*	*1,32,600*	*2,31,81,476*	15
Net Balances of Loans .	13,68,602	...	77,84,945	32,28,777	5,76,70,001	16
Deposits	1,71,412	28,273	3,49,355	9,15,111	21,50,850	17
	15,40,014	28,273	81,34,300	41,43,388	5,98,20,851	18
Claims—						19
Advances Recoverable	*1,44,930*	*39,190*	*6,31,807*	*7,36,714*	*22,51,420*	
Net Amount of Debt . Rs.	13,95,084	—10,917	75,02,493	34,07,174	5,75,69,431	20

Memorandu

Description of Securities.						
Government Promissory Notes	5,72,800	50,700	22,15,500	11,80,989	35,68,400	
Municipal, etc., Debentures	...	...	...	...	6,65,500	21
Other Investments	5,000	1,02,216	6,77,500	7,01,248	58,57,637	22
War Loans and Bonds 1920 and 1921	2,90,265	8,60,500	...	...	4,19,900	23
Treasury Bills	..	...	...	...	30,00,000	24
						25
Total .	8,68,065	10,13,416	28,93,000	18,82,237	1,35,11,437	26

(*a*) The difference of Rs. 15,431, as compared with Appendix D, represents the unpaid balance of loan granted to the Palagh Municipality for Victoria College which was remitted when the College was taken over by Government.

CIPALITIES for 1919-20—*concluded.*

Number of Items.	Bombay.	Bengal.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,51,28,649	1,54,05,468	71,26,396	1,07,12,659	97,16,216	95,18,975	34,57,240	42,38,472	6,41,155	11,36,00,783
2	18,43,157	...	550	86,428	27,866	30,335	25,604	1,133	...	88,43,473
3	74,566	...	1,00,234	...	64,280	18,400	11,179	...	999	1,44,06,860
4	1,38,931	12,40,932	...	17,531	4,493	4,37,980	...	...	...	37,90,170
5	1,63,887	19,00,000	(*d*)3,02,892	8,07,972	(*b*) 3,61,698	1,25,132	66,802	1,46,430	7,536	43,80,114
6	...	...	...	...	...	...	...	...	...	1,16,841
7	64,264	310	1,520	6,303	9,514	1,410	6,645	1,140	225	2,21,088
8	6,43,402	2,08,708	4,13,079	8,243	54,555	4,04,830	2,69,199	3,30,286	2,783	1,40,51,161
9	11,95,409	16,44,857	1,88,444	1,16,317	41,648	3,03,819	2,49,383	1,92,806	11,884	5,19,17,851
10	41,23,616	49,94,807	10,06,719	10,42,794	5,64,059	13,21,906	6,28,812	6,71,795	23,427	9,77,27,058
11	1,92,52,265	2,04,00,275	81,33,115	1,17,55,453	1,02,80,275	1,08,40,881	40,86,052	49,60,267	6,64,582	21,13,27,841
12	62,97,610	66,90,514	16,96,089	30,06,267	51,61,438	30,26,940	13,66,558	17,37,048	2,12,167	3,97,58,438
13	2,55,49,875	2,70,90,789	98,29,204	1,47,61,720	1,54,41,713	1,38,67,821	54,52,610	66,97,315	8,76,749	25,10,86,279
	Liabilities and Claims.									
14	(*g*) 85,53,360	(*f*) 4,80,47,400	(*e*) 40,11,960	1,09,20,558	(*c*) 29,45,831	1,71,92,745	6,15,198	26,55,085	1,84,956	19,13,90,261
15	*23,06,771*	*41,14,147*	...	*4,03,500*	...	*73,13,685*	...	...	...	*4,03,48,946*
16	62,46,589	4,39,33,253	40,11,960	1,05,17,058	(*c*)29,45,831	98,79,060	6,15,198	26,55,085	1,84,956	15,10,41,315
17	7,88,624	16,09,081	2,32,308	34,531	3,29,443	2,29,721	2,61,567	88,484	...	71,88,760
18	70,35,213	4,55,42,334	42,44,268	1,05,51,589	32,75,274	1,01,08,781	8,76,765	27,43,569	1,84,956	15,82,30,075
19	*2,80,287*	*13,23,574*	*4,13,079*	*59,539*	...	*27,60,681*	*2,49,383*	*22,379*	...	*89,12,983*
20	67,54,926	4,42,18,760	38,31,189	1,04,92,050	32,75,274	73,48,100	6,27,382	27,21,190	1,84,956	14,93,17,092
	of Investments.									
21	10,32,800	28,11,200	67,588	40,27,437	13,06,637	74,00,600	2,44,078	39,900	...	2,45,18,629
22	...	76,06,200	4,500	...	...	89,300	4,400	...	...	83,69,900
23	1,51,029	...	35,415	...	6,98,251	92,084	46,408	61,800	...	84,28,588
24	26,30,591	...	53,509	...	...	4,04,100	62,600	...	...	47,21,465
25	...	...	...	...	...	...	...	69,534		30,69,534
26	38,14,420	1,04,17,400	1,61,012	40,27,437	20,04,888	79,86,084	3,57,486	1,71,234	...	4,91,08,116

(*b*) The difference of Rs. 400, as compared with Appendix D, represents the repayment of the loan raised by the Pasrur Municipal Committee from the District Board, Sialkot.

(*c*) Includes balance of loans of the Amritsar Municipality, which was temporarily omitted from these account in 1918-19.

(*d*) Includes Rs. 20,000 on account of the repayment of advance granted by Government to the Hooghly-Chinsura Municipality.

(*e*) Includes Rs. 13,862 on account of the balance of loans raised in the open market but not included in Appendix D.

(*g*) Difference of Rs. 23,000, as compared with Appendix D, is due to misclassification in the accounts.

APPENDIX D.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st MARCH 1920.

[NOTE.—The column "Total" shows the total indebtedness of each Municipality or Local Fund on the 31st March 1920.]

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1920.			TRANSACTIONS DURING 1919-1920.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
INDIA GENERAL.									
Ajmer Municipality.	Water-supply scheme.	G. I. For. D. No. 147-I., dated 12th January 1892 .	2,18,000	5 p. c.	98,724	...		...	7,949
	Bhaonta water-supply scheme.	For. Dept. Tel. No. 268-Estb., dated 27th February 1914 .	4,00,000	4 „	3,60,976	...		...	8,439
	Do.	Letter No. 686-C. S. of 27th February 1917 from the Secy. to P. W. D., Rajputana	40,000	5 „	29,998	...	4,89,698	...	3,500
Delhi do.	Water-works and sewerage scheme.	Punjab Government Nos. 891 and 911, dated 6th November 1890 and 15th May 1893, respectively, and No. 315, dated 10th July 1899.	10,65,000	4 „	65,216	...		...	60,083
	Extension of water-works.	Punjab Government letter No. 215-B. & C., dated 8th May 1912, and No. 225, dated 8th May 1912 . . .	5,50,000	4 „	4,60,193	...		...	12,855
	Completion of Part III of extra-mural drainage scheme.	Punjab Government No. 211-B. & C., dated 11th April 1910	3,00,000	5 „	...	3,00,000	8,25,409	...	...
Secunderabad Cantonment Committee.	Water-works .	G. I. F. D. No. 2254, dated 27th May 1892 . . . G. I. F. D. Nos. 1934-A., dated 6th May 1893, 4392-A., dated 1st September 1895, and 1055-A., dated 5th March 1896 . . .	8,00,000	4 „	...	...		...	18,363
	Ditto .	G. I. F. D. No. 1857-A., dated 28th April 1897 . .	30,500	4 „	14,271	...	14,271	...	1,147
		TOTAL INDIA, GENERAL .			10,29,378	3,00,000	13,29,378	...	1,12,336
MADRAS.									
Adoni Municipality.	Water-supply.	M. G. No. 1126, dated 13th November 1893 . .	66,000	4½ p.c.	13,029	...	13,029	...	3,242
Anakapalle do	Acquisition of a site for general market.	M. G. Local and Municipal, No. 2074-M., dated 26th October 1914, and No. 41-M., dated 9th January 1915, and No. 257-1 Finl., dated 12th January 1915 . . .	10,000	4 „	...	...		...	2,161
Anakapalle Municipality.	For the survey of the town.	M. G. No. 2430-M., dated 7th December 1914, and No. 260-M., dated 29th February 1915, and Finl. No. 1252—1, dated 19th February 1915.	8,000	4 „	3,389	...		...	...
					3,389				
		Carried over .			13,029		13,029		5,403

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			13,029	...	13,029	...	5,403
Anakapalle Municipality —*contd.*	Town survey .	M. G. L. M. Mis. No. 606-M., and M. G. F. D. Endt. No. 2734—1, dated 31st March 1917 . . .	9,500	5 p. c.	3,389 6,650	...		...	950
	Acquisition of land for the extension of the market.	M. G. L. and M. Dep., Mis. No. 2133-M., dated 19th December 1919, communicated in Finl. Dept. Endt. No. 7125—B.-1, dated 22nd December 1919 .	8,000	6 „	8,000	...	18,039	8,000	...
Bangalore do. (Civil and Military Station.)	Water-supply .	G. I. F. D. No. 4255-A., dated 12th July 1911, and G. I. Foreign No. 1998 Estb., dated 4th July 1911, to the Honourable the Resident in Bangalore . . .	80,000	4 „	53,495	...	53,495	...	3,601
Berhampore do.	Water-supply.	G. I. F. D. No. 4207-A., dated 17th July 1908, and M. G. No. 3698, dated 3rd August 1908, and No. 1295-M., dated 3rd August 1908, and No. 736-M., dated 6th May 1909.	1,50,000	4 „	1,17,884	...		...	3,807
	Ditto .	M.G. No. 1138-M., dated 22nd June 1912, No. 4046—1-Fl., dated 9th July 1912, No. 1866-M., dated 8th October 1912, No. 1813—1-Fl., dated 10th March 1913, and No. 260-M., dated 11th February 1913 . . .	26,300	4 „	19,326	...		...	1,117
	Ditto .	M. G. L. M. No. 54-M., dated 12th January 1915, and 517-M., dated 31st March 1915 .	9,770	4 „	7,993	...	1,45,203	...	384
Bezwada do.	Water-supply scheme.	M. G. F. D., No. 2179—1-Fl. and M. G. No. 784 M., dated 16th May and 9th May 1908, respectively, and No. 1141-M., dated 13th July 1908, and No. 242—1-Finl. and No. 47-M., dated 20th and 16th January 1909, respectively	1,25,000	4 „	68,385	...	68,385	...	6,214
Chidambaram do.	Payment of municipal contribution to P. W. D. for the completion of water-works.	M. G. Mis. No. 410-M., dated 27th February 1916, and Local Municipal No. 607-M., dated 28th March 1916 and 2153-1., dated 30th March 1916 . . .	24,000	4 „	20,577	...	20,577	...	907
Cocanada Municipality.	Water-supply.	M. G. No. 457-M., dated 10th March 1897. and 146-M., dated 3rd February 1897 .	1,18,100	4¼ „	37,938	...		...	5,205
	Ditto .	M. G. No. 290-M., dated 12th February 1904, and No. 1664-M., dated 10th November 1903 . . .	26,420	4 „	6,726	...		...	1,613
	Survey . .	M. G. L. M. Dept. Mis., No. 20-M., dated 5th January 1918, and Mis. No. 437-M., dated 18th March 1918, communicated in Finl. Dept. Endt. No. 183-I., dated 10th January 1918 and G. O. Mis. No. 244-M., dated 14th February 1920 . . .	26,000	6 „	26,000	...		15,000	...
	Water-works .	M. G. No. 1787-M., dated 9th October 1906, and No. 63-M., dated 16th January 1907 .	46,500	4 „	20,529	...		...	2,501
		M. G. F. D. No. 52, dated 25th March 1909 . . .	8,000	4 „	4,385	...		...	397
		Carried over .			95,578 3,18,728		3,18,728	23,000	32,097

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			3,18,728	...	3,18,728	23,000	32,097
					95,577				
Cocanada Municipality—*contd.*	Construction of the Municipal office building.	M. G. L. and M. No. 876-M., dated 30th April 1913, and No. 3796—1-Fl., dated 10th June 1913 . . .	13,000	4 p.c.	5,816	...		...	1,318
	Reconstruction of a bridge.	M. G. F. D. No. 1812-1-Fl., dated 10th March 1913, and No. 137-M., dated 22nd January 1913, and M. G. F. D., No. 5186-1, dated 13th August 1913, and No. 1521-M., dated 6th August 1913 . . .	25,000	4 ,,	19,428	...	1,20,821	...	1,022
Cochin do.	Completion of works connected with the reclamation of the Kalvetty Swamp.	M. G. L. M. No. 1935-M., dated 10th October 1913, and No. 77-M., dated 12th January 1914, and Financial No. 334—1, dated 16th January 1914. . . .	14,080	4 ,,	11,519	...	11,519	...	553
Coimbatore do.	Sanitary improvement.	M. G. No. 1663-M., dated 11th August 1905, and No. 2457-M., dated 21st November 1905 . . .	62,000	4 ,,	23,898	...		...	3,468
	Advances to the Othechekkar's building society.	M. G. L. M. and M, D. Mis. No. 394-M., dated 11th March 1919, communicated in Financial Department Endorsements No. 1382-B.-1, dated 14th March 1919 .	25,000	6 ,,	25,000	...	48,898	12,500	...
Conjeeveram do.	Water-supply .	M. G. No. 1886-M., dated 13th November 1895, and No. 1382-M., dated 24th August 1895	1,28,500	4½ ,,	44,935	...		...	5,515
	Water-works .	M. G. L. and M. No. 36-M., dated 16th January 1908, No. 360-M., dated 3rd March 1908, and No. 1028-1-Fl., dated 7th March 1908.	11,000	4 ,,	5,440	...		...	570
		M. G. L. & M. No. 1442-M. and No. 2045-M., dated 31st August and 15th December 1909, respectively, and No. 5070, dated 3rd January 1910	18,460	4 ,,	11,021	...		...	882
	Water-works .	M. G. No. 2717-I Fl., dated 30th June 1910, and L. M. No. 830-M., dated 30th May 1910, and F. D. No. 3875-1, dated 14th September 1910, and L. M. No. 1351-M., dated 26th August 1910 .	4,200	4 ,,	1,978	...	63,374	...	287
Coonoor do.	Water-supply .	M. G. Nos. 883-M. and 1360-M., dated 12th May and 1st August 1904, respectively .	62,000	4 ,,	20,291	...		...	3,607
	Ditto .	M. G. Nos. 35-M. and 628-M., dated 7th January and 24th March 1905, respectively .	60,880	4 ,,	18,925	...		...	3,580
	Land acquisition.	M. G. L. & M. Nos. 382-M., dated 28th February, and 594-M., dated 28th March 1906	11,400	4 ,,	4,394	...		...	638
	To complete Lawley hospital building.	M. G. L. M. No. 1719-M., dated 8th September 1913, and No. 2356-M.L.M., dated 22nd November 1913, and No. 1744-Fl., dated 26th November 1913 . .	15,650	4 ,,	12,801	...		...	615
					56,411				
		Carried over .			5,63,340	...	5,63,340	35,500	54,152

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward			5,63,340	...	5,63,340	35,500	54,152
Coonoor municipality—*contd.*	Improvement of water-supply of the town.	M. G. No. 1804-M., No. 2461-L. M., and No. 8787—1 Financial, dated 19th September, 10th December and 11th December 1914, respectively	23,250	4 p. c.	56,411 20,812	...	77,223	...	845
Cuddalore do.	Market	M. G. F. D. No. 16—1, dated 11th January 1909 and No. 2135-M., dated 23rd December 1908	9,000	4 „	...	...	...	...	1,063
Cuddapah do.	Water-works and water-supply.	M. G. No. 1212, dated 11th November 1892 and 1884-M., dated 22nd August 1892	9,695	4½ „	1,669	...		...	486
	Improvement to the Bugga water-works.	M. G. L. M. Mis., No. 1272-M., dated 25th August 1919, communicated in Finl. Dept. End. No. 3804-B—1., dated 2nd September 1919	28,000	6 „	28,000	...	...	28,000	...
Do.	Construction of a new traveller's bungalow.	M. G. L. M. Dept. No. 703-M., dated 23rd April 1917, and Mis. No. 1455-M., dated 28th August 1917, and Finl. Dept. Endt. No. 6290-I., dated 31st August 1917	5,000	6 „	4,219	...	33,888	...	402
Dindigal do.	Water-supply.	M. G. F. D. No. 452, dated 14th June 1895, No. 6965-dated 5th June 1895 and No. 664-Fl., dated 19th July 1895	33,000	4½ „	10,216	...		...	1,470
	Ditto	M. G. L. M. Nos. 976-M., dated 15th August 1902, and 1422-M., dated 20th November 1902	10,000	4 „	1,963	...		...	632
	Ditto	M. G. L. M. No. 1973-M., dated 22nd November 1904, and M. G. No. 439-M., dated 6th March 1905	6,300	4 „	1,956	...	14,135	...	371
Dharapuram do.	Town Survey	M. G. L. and M. D. Mis. No. 1046-M., dated 28th June 1918, communicated in Financial Department Endorsement No. 5658-I., dated 2nd July 1918.	9,400	6 „	9,144	...	9,144	...	256
Ellore do.	Construction of building for the Municipal Office.	M. G. L. and M. Dept. Mis. No. 461-M., dated 21st March 1918, Finl. Dept. Endt. No. 2672-1, dated 25th March 1918	35,000	6 „	33,041	...	33,041	...	1,008
Erode do.	Water-supply.	M. G. No. 657-M., dated 4th April 1917, and No. 2779-I., dated 5th May 1916	47,000	4 „	43,353	...	43,353	...	966
Gudiyattam do.	Ditto	M. G. L. M. No. 2260-M., dated 31st October 1905, and No. 124-M., dated 20th January 1906	30,000	4½ „	11,561	...		...	1,679
	Ditto	M. G. L. M. No. 923-M., dated 5th June, and No. 4107-1-Fl., dated 28th September, and No. 1511-M., dated 10th September 1908	7,500	4 „	4,101	...	15,662	...	373
Guntur do.	Water-works and water-supply.	M. G. L. M. Mis., No. 920-M. dated 19th May 1904, and No. 1727-M., dated 18th November 1903	25,000	4 „	6,361	...		...	1,524
		M. G. L. M. No. 1353-A. M., dated 28th July 1904, and No. 605-M., dated 22nd March 1905	84,000	4 „	27,493	...		...	4,887
	Survey	M. G. L. and M. No. 449-M., dated 20th March 1918, Fl. Endt. No. 2599-1, dated 22nd March 1918	22,000	6 „	20,764	...		...	136
	Water works improvement.	M. G L. and M. Dept. Mis. No.. 462-M., dated 21st March 1918, Finl. Dept. Endt. No. 2670-1, dated 25th March 1918	12,000	6 „	7,616	...	62,234	...	2,256
		Carried over			8,52,020	...	8,52,020	63,500	73,006

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			8,52,020	...	8,52,020	63,500	73,006
MADRAS—*contd.*									
Karur Municipality.	Extension of the Municipal High School.	M. G. L. and M. this No. 229-M., dated 11th February 1920, communicated in Finl. endt. No. 904-B.-1, dated 7th February 1920 . .	12,000	6 p. c.	12,000	...		12,000	...
	Extension of School building.	M. G. Nos. 1787-M., dated 24th August 1907, and 2336-M., dated 18th November 1907, and No. 4989-Finl., dated 2nd December 1907 .	12,000	4 „	2,999	...	14,999	...	922
Kodaikanal do.	Office building	M. G. No. 1848-M., dated 6th November 1909, and No. 281-M., dated 16th February 1910	6,000	4 „	...	...		...	709
	Water-supply.	M. G. L. M. No. 1089-M., dated 19th July 1910, and No. 5084-Fl., dated 15th November 1910, and G. O. No. 1736-M., dated 2nd November 1910 . .	42,700	4 „	27,535	...		...	1,961
Do.	Water-supply.	M. G. L. M. No. 1115-M., dated 17th June 1912. and No. 1687-M., dated 12th September 1912, and No. 5550-1-Fl., dated 24th September 1912 . .	4,200	4 „	3,086	...	30,621	...	179
Kumbakonam do.	Sinking a second bore hole near the Mahamakham tank.	M. G. No. 1757-M., dated 4th October 1915, and L. M. No. 340-M., dated 16th February 1916 . . .	11,250	4 „	5,199	...	5,199	...	1,603
Kurnool do.	Water-supply.	M. G. F. D. Nos. 267, 951, and M. G. L. M. 2025-M., dated 3rd April, 5th November 1894 and 24th November 1896, respectively, and Nos. 368-Fl., dated 8th May 1894, and No. 1064, dated 10th August 1894 . .	59,850	4½ „	14,548	...		...	2,756
		M. G. No. 2078-M., dated 23rd November 1911, and No. 679-M., dated 12th April 1912, and No. 2348-1-Fl., dated 19th April 1912 .	17,500	4 „	12,856	...	27,404	...	744
Madras do.	Water-supply and Irrigation extension.	G. I. F. D. No. 1219, dated 27th February 1869 . . G. I. F. D. No. 1862, dated 8th July 1869 . . . G. I. F. D. No. 2527, dated 23rd August 1873 . .	14,30,000	4 „	14,30,000	...		...	...
	Drainage of George Town.	M. G. No. 1562-M., dated 18th October 1890 . . .	50,000	5 „	...	50,000		...	...
		M. G. No. 765-M., dated 11th August 1887 . . .	1,00,000	6 „	...	1,00,000		...	...
		M. G. No. 852-M., dated 4th August 1888 . . .	1,50,000	5 „	...	1,50,000		...	...
		M. G. No. 1193-M., dated 18th September 1889 . .	1,50,000	5 „	...	1,50,000		...	...
	Extension of water-supply.	M. G. No. 16-M., dated 8th January 1895 . . .	4,00,000	4 „	...	4,00,000		...	...
		M. G. No. 1427-M., dated 25th October 1889 . . .	20,000	5 „	...	20,000		...	...
	Construction of market.	M. G. No. 883-M., dated 13th April 1897 . .	1,00,000	4 „	...	1,00,000		...	...
	For meeting plague charges.	M. G. No. 2215-M., dated 21st December 1898 . .	2,00,000	4 „	...	2,00,000		...	...
		M. G. No. 755-M., dated 1st June 1900 . . .	1,00,000	4 „	...	1,00,000		...	...
	Cleaning water pipes.	M. G. No. 1630-M., dated 19th September 1898 .	50,000	4 „	...	50,000		...	...
		M. G. Mis. No. 1530-M., dated 16th October 1899, and Mis. No. 758-M., dated 2nd June 1900 . . .	1,50,000	4 „	...	1,50,000		...	...
		Carried over .			14,30,000 9,30,243	14,70,000	9,30,243	75,500	81,880

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward			9,30,243	...			
					14,30,000	14,70,000	9,30,243	75,500	81,880
Madras Municipality—*contd.*	New water-supply and drainage works.	M. G. No. 1453-M., dated 9th September 1911, and G. I. F. D. No. 6937-A., dated 18th November 1911, and G. I. Endt. No. 158, dated 4th November 1911, and M. G. F. D. No. 628-I., dated 5th December 1911, and No. 2101-M., dated 29th November 1911	1,00,000	4 p. c.	83,653	...		...	2,338
	Drainage works.	M. G. No. 389-M., dated 17th March 1899	12,00,000	4 „	...	12,00,000		...	...
	Construction of a market.	M. G. No. 529-M., dated 24th April 1899.	1,50,000	4 „	...	1,50,000		...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G, No. 1089-M., dated 30th July 1901	1,20,000	4 „	...	1,20,000		...	...
	Drainage works.	M. G. Mis. No. 150-M., dated 10th February 1902	2,00,000	4 „	...	2,00,000		...	...
	Special Building.	M. G. No. 1289-M., dated 12th August 1909	4,25,000	4 „	...	4,25,000		...	...
	Napier bridge	Ditto Ditto	1,00,000	4 „	...	1,00,000		...	...
	Ditto	Ditto Ditto	50,000	4 „	...	50,000		...	..
	Drainage works.	M. G. Mis. Nos. 35-M., dated 21st January 1903, and Mis. 869-M., dated 25th June 1903	5,00,000	4 „	...	5,00,000		...	...
	New water-supply.	M. G. No. 2496-M., dated 30th November 1905	7,00,000	4 „	4,72,595	...		...	20,747
	Special buildings.	M. G. No. 31-M., dated 9th January 1907	1,00,000	4 „	...	1,00,000		...	...
	Water-supply extension.	G. I. F. D. No. 5972-A, dated 20th October 1908, and M. G. No. 1933-M., dated 20th November 1908, and No. 5027-Fl., dated 26th November 1908	4,00,000	4 „	3,04,180	...		...	10,536
	Special water-supply and drainage works.	G. I. F. D. No. 342-A., dated 6th July 1917, and M. G. L. and M. Dept. Mis. Nos. 1197-M. and 1387-M., dated 13th July and 16th August 1917, respectively	4,00,000	6 „	3,37,560	...		...	32,068
	Special Drainage works.	G. I. F. D. No. 1316-A., dated 21st August 1918, and M. G. L. and M. Department, No. 1421-M. Mis., dated 6th September 1918, and No. 1732-M. Mis., dated 1st November 1918	9,00,000	6 „	8,32,007	...		...	67,993
	Sanitary Improvements.	G. I. F. D. No. 4450-A. and No. 2887, dated 3rd September and 16th August 1909, and No. 3308-1-Fl., dated 30th September 1909	4,00,000	4 „	3,14,716	...		...	10,127
	Electric lighting 1914.	M. G. No. 422-M., dated 2nd March 1914	50,000	4 „	...	50,000		...	...
	Do. 1915	M. G. No. 2588-M., dated 26th December 1914.	1,30,000	4 „	...	1,30,000		...	...
	Do. 1916	M. G No. 1508-M., dated 25th August 1915	1,00,000	5 „	...	1,00,000		...	...
	Special building loan of 1911.	F. D. No. 6507-1.-Fl., dated 19th December 1911, and No. 2209-M., dated 14th December 1911	3,00,000	4 „	...	3,00,000		...	...
	Special building loan of 1913.	M. G. No. 1056-M., dated 28th May 1913, and 1891-M., dated 15th August 1913	3,42,000	4 „	...	3,42,000		...	...
	Do. of 1914	M. G No. 422-M., dated 2nd March 1914	2,00,000	4 „	...	2,00,000		...	...
	Do. of 1915	M. G. No. 2588-M., dated 26th December 1914	1,70,000	4 „	...	1,70,000		...	...
	Water-supply and drainage	M. G. No. 1508-M., dated 25th August 1916	13,00,000	5 „	...	13,00,000		...	...
							1,06,81,711		
Madras Coast Lights Dues Fund.	For the repayment of Debt due to Port Fund and Provincial Revenues, etc.	G. I. F. D. No. 2636-S. R., dated 27th April 1904, and M. G. No. 374-Marine, dated 23rd September 1904	9,38,476	4 „	4,77,596	...	4,77,596	...	...
		Carried over			51,82,550	69,07,000	1,20,89,550	75,500	2,25,68

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920: To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			51,82,550	69,07,000	1,20,89,550	75,500	2,25,689
MADRAS—*contd.*									
Madura Municipality.	Water-supply	M. G. L. and M., Dept. Mis. No. 493-M., dated 27th March 1918 and Memorandum No. 2422-1 M., dated 23rd March 1918 and F. D Endorsement No. 2845-1, dated 28th March 1918 .	67,000	6 p. c.	65,255	..		...	898
		M. G. No. 894, dated 13th September 1893 and 852-M., dated 1st July 1893 . .	1,64,000	4½ „	35,285	...		...	7,937
		M. G. L. M. Mis. No. 80-M., dated 16th January 1896 and Mis. No. 1797-M., dated 20th October 1895 . .	31,500	4½ „	9,913	...		...	1,396
	Drainage .	M. G. L. M. No. 297-M., dated 17th February 1917 .	21,160	5 „	...	17,612		...	3,548
	Madichram Extension Scheme.	M. G. L. and M. D. Mis. No. 1126-M., dated 13th July 1918, communicated in Financial Department Endorsement No. 6082-I., dated 16th July 1918. .	65,840	6 „	64,050	...		...	1,790
	Water-supply and drainage.	M. G. L. M. and M. D. Mis., No. 495-M., dated 27th March 1919, and Financial Department Endorsement No. 1689-B.-1, dated 28th March 1919 . . .	36,000	6 „	35,545	...		...	455
	Water-works and drainage.	M. G. L. and M., Mis. No. 2031-M., dated 10th December 1919, F. D. No. 6020-B. I., dated 15th December 1910 .	1 40,000	6 „	1,40,000	...	...	1,40,000	...
	Do .	M. G. L. and M. Mis No. 355-M, dated 6th March 1920, F. D. No. 1474-B.-1, dated 11th March 1920 .	1,65,000	6 „	1,65,000	...	5,32,660	1,65,000	...
Masulipatam do.	Water-supply.	M. G. L. M and M. D. Mis., No. 446-M., dated 20th March 1918, communicated in Financial Department Endorsement No. 1577-B.-I, dated 24th March 1919 .	1,19,670	6 „	1,18,115	...	1,18,115	...	1,555
Mayavaram do.	Land acquisition.	M. G. Mis. No. 1736-M., dated 6th October 1916 .	7,500	4½ „	...	6,368		...	394
	Improvement of Municipal High School building.	M. G and M. No. 965-M., dated 14th May 1914, and No. 1562-M., dated 18th August 1914, and M. G., Finl. No. 6071—1, dated 16th September 1914 . .	17,000	4 „	13,907	...	20,275	...	668
Negapatam do.	Sanitary improvement.	M. G. L. M., No. 1827-M., dated 22nd October 1904, and No. 354-M., dated 15th February 1905 . . .	30,000	4 „	9,817	..		...	1,745
	Experimental pumping works.	M. G. L. M., No. 1985-M., dated 25th November 1904, and No. 492-M., dated 6th March 1905 . . .	5,000	4 „	1,636	...		...	291
	Water-supply	M. G. No. 545-M., dated 15th March 1913 and No. 2041-Fl., dated 17th March 1913, and No. 927-M., dated 8th May 1913 . . .	4,20,000	4 „	3,08,603	...	...	...	7,846
	Do. .	M. G. L. M. D. Mis. No. 1763-M., dated 10th October 1916, and Mis. No. 334-M., dated 22nd February 1917, and M. G. F. D. End. No. 1336—1, dated 26th February 1917	18,350	5 „	16,599	...	3,36,655	...	612
Nellore Municipality.	Water-works.	G. I. F. D. No. 1075-A., dated 22nd February 1906, and M. G. No. 2509-M., dated 2nd December 1905 . .	90,000	4 p. c.	63,313	...		...	2,570
	For the construction of a new Municipal Office Building.	M. G. L. M., Nos. 46-M., dated 11th January 1915, and M. G. 307-1-Finl., dated 16th January 1915 .	8,500	4 „	4,666	...	67,979	...	828
		Carried over .			62,34,254	69,30,980	1,31,65,234	3,80,500	2,68,222

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			62,34,254	69,30,980	1,31,65,234	3,80,500	2,68,222
Narasaraopet Municipality.	Town Survey.	M. G. L. M. and M. D. Mis., No. 1905-M., dated 2nd December 1918 communicated in Financial Department Endorsement No. 10789-I., dated 7th December 1918	11,750	6 „	11,431	...	11,431	...	319
Ongale .	Construction of the Municipal office building	M. G. L. & M. Mis, No. 22-M., dated 7th January 1920, F. D. No. 119-B.-1, dated 8th January 1920 .	10,000	6 „	10,000	...	10,000	10,000	...
Ootacamund do.	Construction of Tiger Hill Reservoir.	M. G. L. M, Nos. 1381-M. and 1900-M., dated 21st September and 23rd December 1901, respectively .	31,500	4 „	4,229	...		...	2,066
	Ditto .	M. G. No. 247-M., dated 14th February 1901 . . .	13,500	5 „	...	13,500		...	...
	Water-supply.	M. G. Nos. 654-M., dated 2nd June 1902, and 997-M., dated 20th August 1902 .	24,400	4 „	4,992	...		...	1,534
	For the acquisition of lands in the catchment areas of the Dodabetta and Tiger Hill Reservoirs.	M. G. No. 781-M., dated 3rd June 1899 . . .	37,500	5 „	...	37,500		...	...
	For the acquisition of lands in the catchment areas of the Marlimund Reservoirs.	M. G. No. 1434-M., dated 28th September 1899, and No. 1847-M., dated 5th December 1900 . .	1,00,000	5 „	...	1,00,000	...	...	...
	Construction of sanitary dwellings for the poorer classes of people.	M. G. L. & Mis. No. 399-M., dated 16th March 1920, F. D. No. 1720 B.-1, dated 22nd March 1920 . .	50,000	6 „	28,540	...			
Palghat do.	Victoria College Buildings and Hostel.	M. G. No. 1102-M., dated 14th June 1912, and No. 3818-1.-Fl., dated 1st July 1912	21,000	4 „	...	...	1,88,761 ...	28,540 ...	... 15,431
Palamcottah do.	Survey	M. G. L. & M. D. Mis. No. 346-M., dated 2nd March 1918, communicated in Fl., Dept. Endort. No. 2063-1, dated 9th March 1918. .	8,500	6 „	5,100	...	5,100	...	1,700
Parlakimade do.	Town Survey	M. G. L. M. D. Mis. No. 493-M, dated 17th March 1917; M. G. F. D, and No 2144-1, dated 21st March 1917 .	3,000	5 „	2,550	...	...	...	150
	Ditto .	M. G. L. M. and M. D. Mis., No. 634-M., dated 19th April 1918 communicated to in Financial Department Endorsement No. 3742-1., dated 2nd May 1918 . .	4,000	6 „	3,800	...	...	...	200
	Ditto .	M. G. L. & M. No. 309-Mis., dated 1st March 1920, F. D. No. 1314-B.-1, dated 4th March 1920 . .	2,500	6 „	2,500	...	8,850	2,500	...
Pareyakulum do.	Water-supply.	G.I.F.D. No. 115-A. and M. G. L. and M. No. 1181-M., and No. 66-M., dated 8th January 1909, 17th July 1908 and 19th January 1909, respectively . . .	73,000	4 „	57,368	...		...	1,853
Do. .	. Do. and payment of contribution towards the cost of Berijam project.	M. G. L. and M. No. 1010-M., dated 29th June 1911, and M. G. No. 6038-I.-Fl., dated 23rd November 1911, L. and M. No. 1833-M., dated 2nd November 1911 .	21,000	4 „	14,504	...		...	928
	Water-supply extension.	M. G. L. and M., No. 134-M. dated 22nd January 1914, and 307-W., dated 9th February 1914, and 948-M., dated 12th May 1914, and No. 3982-1-Finl., dated 12th June 1914 . .	18,000	4 „	3,646	...	75,518	...	1,134
Rajahmundry do.	Land acquisition.	M. G. L. & M. No. 2084-M., dated 5th October 1905, and No. 212-M., dated 5th February 1906 and No. 242 M., dated 13th February 1921	12,000	4 „	1,600	...	1,600	...	800
		Carried over .			63,84,514	70,81,980	1,34,66,494	4,21,540	2,94,337

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward			63,84,514	70,81,980	1,34,66,494	4,21,540	2,94,337
Salem Municipality	Water-supply	G. I. F. D. No. 5593-A., and M. G. No. 730-M., dated 2nd October and 29th April 1908, and No. 158-M., dated 27th January 1910 and No. 1126-M., dated 26th July 1910	3,60,000	4 p. c.	2,82,945	...		...	9,135
	Do.	M.G. L. & M. No. 1638-M., dated 14th October 1910, and No. 424-M., dated 15th March 1911, and G. I. F. D. No. 1281-A., dated 2nd March 1911	50,000	4 „	40,560	...		...	1,221
	Land acquisition.	M. G. F. D. End. No. 385—1, dated 20th January 1917, communicating M. G. L. M. Dept. No. 66-M., dated 17th January 1917	28,000	5 „	14,000	...	3,37,505	...	4,666
Srirangam do.	For acquiring lands for the conservancy opening of lanes in the town.	M.G. No. 1159-M., dated 30th July 1915, No. 160-M., dated 24th January 1916, and No. 844-Fl., dated 11th February 1916	54,000	4 „	49,915	...	49,915	...	1,082
Tanjore do.	Water supply.	M. G. No. 1061, dated 10th October 1892, No. 1119-M, dated 28th January 1895, No. 191-Financial, dated 8th February 1895 and No. 122-M., dated 24th January 1895	1,89,500	4½ „	31,583	...		...	6,317
	Construction of a Service Reservoir.	M. G. No. 735-M., dated 5th May 1910 and F. D. No. 3786, dated 8th September 1910, and M.G. No. 1332-M., dated 23rd August 1910, and No. 123-M., dated 26th January 1911	45,100	4 „	31,150	...		...	1,992
	Additional Engine and boiler for water works.	M. G. No. 561-M., dated 25th March 1912 and No. 4191-1-Fl., dated 16th July 1912, and No. 1204-M., dated 2nd July 1912	17,000	4 „	11,739	...		...	751
	Improvement to the water works.	M. G. L. and M. Mis. No. 54-M., dated 10th January 1920, F. D. No. 220—B.-1, dated 15th January 1920	20,460	6 „	20,460	...	94,932	20,460	...
Tellichery do.	Chali Improvement.	M. G. No. 941-M. and 2683-Fl., dated 11th June and 17th June 1908, respectively	10,350	4 „	5,657	...		...	515
	Chali drainage scheme.	M. G. L. and M. No. 1299-M., dated 17th July 1912	8,750	4 „	6,428	...	12,085	...	372
Tiruvalur do.	Survey	M. G. L. and M. Dept. Mis. No. 1588-M., dated 15th September 1917, communicated in Finl. Dept. Endorst. No. 7009-1, dated 26th September 1917	9,500	6 „	7,600	...	7,600	...	950
Teruyanna Malai do.	Town Survey.	M. G. L. and M. Dept. Mis. No. 980-M., dated 8th June 1918 communicated in Financial Department Endorsement No. 5537-I., dated 28th January 1918	35,000	6 „	34,049	...	34,049	...	951
Terupati do.	Water-works.	M. G. No. 703-M., dated 11th April 1916 and No. 2705—1-Finl., dated 2nd May 1916	70,670	4 „	60,592	...	60,592	...	2,670
Trichinopoly do.	Water-supply and water-works.	M. G. F. D. No. 429, dated 9th June 1891 and No. 462-M., dated 26th March 1891	1,00,000	4½ „	16,667	...		...	3,333
		M. G. F. D. No. 514, dated 11th July 1895 and No. 565-M., dated 28th March 1895.	32,000	4½ „	6,400	...		...	1,066
		M. G. L. M. No. 54-M., dated 11th Jany. 1899 and No. 863-M., dated 20th June 1890	50,000	4 „	...	...		...	3,540
		M. G. No. 54-M., dated 11th January 1899 M. G. No. 399-M., dated 20th March 1899 and No. 457-M., dated 25th March 1903 and No. 399-M., dated 20th March 1899	30,000 1,28,000	5 „	...	1,58,000		...	...
		M. G. L. M. Nos. 219-M., dated 25th February 1902 and 391-M., dated 26th March 1902	26,000	4 „	3,132	...		...	1,719
		Carried over			26,199 69,81,192	1,58,000 70,81,980	1,40,63,172	4,42,000	3,34,617

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward .			69,81,192	70,81,980	1,40,63,172	4,42,000	3,34,617
Trichinopoly Municipality—*contd.*	Water-supply and water-works.	M. G. No. 1260-M., dated 16th October 1902, and No. 21-M., dated 16th January 1903	23,500	4 p. c.	26,199	1,53,000		...	1,494
	Water-works.	M. G. L. M. No. 969-M., dated 6th May 1907 and No. 1387-M., dated 9th July 1907 and No. 307—1-Finl., dated 11th July 1907 . .	19,000	4 ,,	4,371	...		...	982
Tuticorin Municipality	Water supply .	M. G. L. M. Nos. 933-M. and 1271-M., dated 1st July and 3rd September 1901, respectively	50,000	4 ,,	9,414	...	1,97,984	...	3,271
		M. G. L. M. Mis. Nos. 1067-M. and 755-M., dated 6th August and 29th May 1903, respectively .	7,500	4 ,,	6,941	...		...	454
Vellore do.	Water-supply.	M. G. L. M. No. 2400-M., dated 15th November 1905 and Mis., No. 1894-M., dated 3rd October 1913 .	1,88,760	4 ,,	2,003	...	8,944	...	10,006
	Drainage .	M. G. F. D. End. No. 6002-1, dated 20th October 1916 communicating M. G. L. M. Department No. 1765-M., dated 10th October 1916 .	29,600	5 ,,	82,194	...		...	492
	Do.	M. G. L. M. Mis. No. 1921-M., dated 7th November 1917, and Mis. No. 2003-M., dated 21st November 1917, communicated in Finl. Dept. Endorst. No. 8376-1, dated 14th November 1917, and No. 8823-1, dated 27th November 1917, respectively . .	33,840	5 ,,	28,194	...		...	534
Vizagapatam	Water-works.	M. G. L. M. Mis. No. 339-M., dated 2nd March 1897 and No. 22-M., dated 11th January 1897	2,10,500	4½ ,,	32,797	...	1,43,185	...	8,625
do.	Do.	M. G. L. M. No. 40-M., dated 12th January 1901 and No. 1761-M., dated 19th January 1900 . . .	7,000	4 ,,	83,615	...		...	476
	Extension of Water-supply.	M. G. L. and M. No. 2191-M. dated 8th November 1913, and M. G. L. & M. No. 44-M., dated 6th January 1914 and No. 2565-M., dated 22nd Decr. 1914 and M. G. No. 1110-Finl., dated 23rd December 1914 .	32,500	4 ,,	497	...		...	1,276
	Do.	M. G. L. M. No. 1608-M., and No. 1232-M., dated 6th October and 10th August 1915 respectively and No. 531-M., dated 18th March 1916 and No. 1866—1-Finl., dated 20th March 1916 .	2,500	4 ,,	26,591	...		...	95
	Town Survey.	M. G. F. D. End. No. 52561, dated 16th September 1916 communicating M. G. L. M. D. No. 1474-M., dated 18th August 1916 .	20,000	5 ,,	2,143	...		...	1,000
	Water-supply.	M. G. L. and M. Dept. Mis. No. 1568-M., dated 2nd October 1918 communicated in Financial Department Endorsement No. 8625-I., dated 12th October 1918 .	15,400	6 ,,	18,000	...		...	1,000
Vizianagram .	Survey .	M. G. L. and M. Dept. Mis. No. 1539-M., dated 15th September 1917, Finl. Dept. No. 7007-1, dated 26th September 1917 . . .	8,000	6 ,,	14,981	...	1,45,827	...	419
do.	Acquisition of buildings.	M. G. L and M. Dept. Mis. No. 444-M. dated 9th March 1918, F. D. Endorst. No. 2563-1, dated 22nd March 1918	10,000	6 ,,	6,400	...		...	800
		Carried over .			8,667	...	15,067	...	666
					73,34,199	72,39,980	1,45,74,179	4,42,000	3,65,207

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	...		73,34,199	72,39,980	1,45,74,179	4,42,000	3,65,207
MADRAS—*contd.*									
Madras Harbour Trust Board.	Construction of Madras Harbour.	Secs. 29 and 30 and Schedule B., of Madras Act II of 1886, Madras Government Marine No. 320, dated 18th June 1886, and Secretary of State's despatches No. I., P. W., dated 7th January 1892, in Madras Government Finl. Dept., No. 205, dated 10th March 1892, and No. 41 P. W., dated 26th September 1895, in Madras Government, Order No. 2817-W., P. W. Dept. dated 6th November 1895, and G. I. F. D. No. 7948-A., dated 16th December 1904, and M. G. No. 529-Marine, dated 27th December 1904 and M. G. No. 153 Marine, dated 11th May 1911 and G. I. F. D. No. 247-A, dated 2nd July 1912 . .	1,01,41,018	4 p. c.	69,50,678	...		...	1,03,712
	Ditto .	G. I. F. D. No. 1490-A., dated 15th July 1919 and Madras Government Marine No. 331 dated 9th August 1919 .	4,00,000	6 „	30,000	...		30,000	...
	Harbour Improvement.	G. I. F. D. No. 351-A., dated 11th May 1916, and Madras Government Marine No. 157, dated 26th May 1916 .	5,00,000	4 „	4,78,529	...		...	7,104
	Cyclone damages.	G. I F. D. No. 264-A., dated 1st June 1917, and M. G. Marine, No. 284, dated 20th June 1917 . . .	10,00,000	6 „	10,00,000	...		2,70,000	...
	Do. .	Telegram G. I. F. D., dated 4th December 1916 and Marine End. No. 1716-1, dated 12th December 1916, G. I. F. D., Nos. 14-A., and 68-A., dated 8th January and 12th February 1917, respectively . . .	5,00,000	5 „	4,80,476	...		...	5,817
	Construction of the Ship Quay	G. I. F. D. No. 307-A., dated 19th March 1913 M. G. Marine No. 127, dated 29th March 1913, and Marine No. 222, dated 25th June 1913	50,00,000	4 „	47,85,289	...		...	71,040
Erode Taluq Board.	School Building	M. G. No. 257-L., No. 2668-1-Fl., and No. 920-L., dated 8th March, 27th July and 24th July 1909, respectively	10,000	4 „	...	...	1,37,24,972 ...	...	1,185
District Board Trichinopoly.	Bridge construction.	M. G. L. and M. Dept. Mis. No. 456, dated 21st March 1917, communicated in Finl. Dept. Endorst. No. 2294-1, dated 24th March 1917. Mis. No. 772-L., dated 19th May 1917, and Mis. No. 1835-L, dated 6th December 1917 . .	18,200	5 „	9,543	...		...	4,434
	Do. .	M. G. L. and M. D. Mis. No. 353-L., dated 15th March 1919, communicated in Financial Department Endorsement No. 1427-B.—1, dated 15th March 1919 .	1,00,000	6 „	1,00,000	...	1,09,543	38,000	...
		Carried over .			2,1168714	72,39,980	2,84,08,694	7,80,000	5,58,499

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT ON LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			2,11,68,714	72,39,980	2,84,08,694	7,80,000	5,58,499
MADRAS—*concld.*									
Kristna District Board Railway.	Railway construction.	M. G. No. 1320-L., dated 11th November 1905, and No. 57-L., dated 17th January 1906, and No. 829-L., dated 11th June 1908 and No. 1560-L., dated 21st November 1908	18,52,636	4 p. c.	9,19,558	...	9,19,558	...	95,783
Chittoor District Board.	Construction of a Combined Office of the District Board and its Engr.	M. G. No, 1089-1-Finl., dated 15th February 1915 and No. 89-L., dated 21st January 1915 and No. 517-L., dated 31st March 1915 .	20,000	4 „	14,589	...	14,589	...	1,169
Madura District Board	Bridge construction.	M. G. L. M. No. 23—1-L., and No. 507-L., dated 24th January and 31st March 1916 respectively and No. 2191—1-Finl., dated 27th July 1909, and No. 920-L., dated 29th July 1909 . .	94,150	4 „	60,849	...	60,849	...	8,821
Tanjore District Board	Extension of Mayaveram-Mutupet railway.	G. I. No. 110-R.P., dated 4th July 1900 . . .	20,00,000	4 „	...	6,15,700	6,15,700	...	...
Malabar District Board	Construction of a bridge.	M. G. L. M. Dept. Mis., No. 1534-L., dated 12th October 1917 communicated in Finl Dept. Endorsement No. 7681-1, dated 19th October 1917	54,800	6 „	51,731	...	51,731	...	1,579
Tanjore District Board Railway.	Construction of Railway.	M. G. No. 1191-Railway, dated 9th July 1902 . .	12,34,720	4 „	7,54,249	...		...	39,648
Tanjore District Board.	Do.	M. G. L. M. Mis., No. 1649-L., dated 21st November 1916 .	2,45,000	4½ „	...	1,58,979	9,13,228	...	60,096
Guntur. Do.	Extension of Village sites.	M. G. L. M. Mis., No. 186-L., dated 7th February 1918, Finl. No. 1204-1, dated 12th February 1918 . . .	1,00,000	6 „	75,267	...	75,267	...	2,103
Tinnevelly District Board.	Railway construction.	G. O. No. 146-Ry., dated 12th March 1916 . . .	6,00,000	4½ „	...	6,00,000	... 6,00,000	...	...
Salem District Board	Railway construction.	M. G. L. and M. Mis., No. 62-L., dated 17th January 1916; and Mis., No. 1483-L., dated 23rd October 1916 .	4,33,600	5½ „	...	1,69,649	169,649	...	90,847
Coimbatore District Board.	Do.	M. G. L. and M., No. 130-L., dated 3rd February 1915 .	5,00,000	4½ „	...	5,00,000	5,00,000	...	...
Minor Port Funds.	To meet liabilities.	Government order, Nos. 215-, Fl. dated 18th March 1919, and 314-Fl., dated 11th April 1919.	50,000	4 „	...	50,000	50,000	...	...
		TOTAL MADRAS .			2,30,44,957	93,34,308	3,23,79,265	7,80,000	8,58,545

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
	BOMBAY.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Dharwar District Local Board.	Miscellaneous Works.	G. R. No. 1043, dated 26th March 1895 . . .	1,60,000	4½ p. c.	1,282	...	1,282	...	9,536
District Local Board East Khandesh.	Construction of certain roads in the East Khandesh District.	G. R. F. D. No. 1714, dated 16th May 1911, and No. 2255, dated 11th July 1911	5,00,000	4 „	3,66,355	...		...	21,279
	Ditto .	G. R. F. D. No. 2199, dated 25th May 1914 . .	1,50,000	4 „	...	...	3,66,355	...	32,394
District Local Board West Khandesh.	Construction of the Doudyicha Shahada Khetia Road.	G. R. F. D. No. 723, dated 17th February 1913 . .	20,000	4 „	15,465	...		...	823
	Do. of Nawapar Bazar Road.	G. R. F. D. No. 2282, dated 10th June 1913 .	48,000	4 „	38,896		54,361	...	1,905
Aden Port Trust.	For completion of the Dredging scheme of the Aden Harbour on the basis of Messrs. Wills and Sons, tender including the purchase of the Dredger	G. I. F. D. No. 1187-A., dated 4th March 1909, and G. R. F. D. No. 1693, dated 22nd April 1909 . . .	12,00,000	4 „	7,12,040	...	7,12,040	...	57,655
Bombay Port Trust.	Purchase of the Elphinstone Estate and other property by the Trust on its formation *plus* interest unpaid shown in the Schedule C of Bombay Act VI of 1879.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,11,70,754	4 „	2,02,12,275	...		...	1,37,671
	Purchase of certain Government properties by the Trust shown as scheduled debt.	Ditto . .	8,44,679	...					
	Purchase of foreshore properties.	Section 130 of Act VI of 1879	75,42,800	4 p. c.	...	75,42,800		...	...
	To meet the cost of Ballard pier road and other works and construction of a road at Wari Bunder.	G. R. No. 137, dated 27th May 1893 . . . . G. R. No. 157, dated 16th July 1894 . . .	11,51,000	4 „	...	11,51,000		...	...
	To meet the cost of Bulk-oil installation.	G. R. No. 123, dated 28th May 1897 . . .	10,25,000	3½ p. c.	...	10,25,000		...	...
		Carried over			2,02,12,275 11,34,038	97,18,800 ...	11,34,038	...	2,61,263

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 19-0.			TRANSACTIONS DURING 1919-20.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			11,34,038 2,02,12,275	97,18,800	11,34,038	...	2,61,263
BOMBAY—*contd.*									
Bombay Port Trust—*contd.*	Mody Bay Reclamation Frere Land Estate.	G. R. Mar. Dept. No. 104, dated 25th May 1899 G. R. No. 203, dated 17th November 1899	35,00,000	4 „	...	35,00,000		...	...
	Dock extension works.	G. I. F. D. No. 4484, dated 4th December 1886 G. R. M. D. No. 506, dated 16th December 1886 C. G. No. 164, dated 22nd April 1887 G. I. F. D. No. 3457, dated 27th June 1888 G. I. F. D. No. 6914, dated 31st December 1888 G. I. F. D. No. 604, dated 5th February 1890 G. I. F. D. No. 4511, dated 18th September 1890 G. I. F. D. No. 3635, dated 28th August 1891 G. I. F. D. No. 3298A., dated 9th August 1892	90,86,226	4 „	90,86,226	...		...	...
		G. I. F. D. No. 3678-A., dated 23rd August 1893 G. I. F. D. No. 248-A., dated 16th January 1895 G. I. F. D. Nos. 1008-A., dated 4th March 1896, and 4489 A., dated 9th October 1897	5,47,098	3½ „	5,47,098	...		...	...
		G. I. F. D. No. 3240-A., dated 29th July 1896 G. R. M. D. No. 171, dated 11th August 1896	1,66,801	3 „	1,66,801	...		...	...
	Loan from Government in 1916 for Alexandra Dock Works required by Military Authorities.	G. O. M. D. No 838, dated 3rd August 1916	5,00,000	4½ „	4,90,262	...		...	9,738
	Loan from Government in 1917 for construction of shed accommodation and acilities at Grain Depôt, Mazgaon, for Military purposes.	G. O. M. D. No. 205, dated 7th February 1917	22,00,000	4½ „	21,64,579	...		...	35,421
	Loan from Government in 1919 for construction of oil pits at Pirpem with the pipe line communication.	G. O. M. D. No. 1492, dated 18th October 1918	17,00,000	6 „	16,78,497	...			21,503
	For new works Ordinary New Docks Construction and Mazgaon Sewri Reclamation scheme including P. T. Ry.	G. O. M. D. No. 1424, dated 21st August 1919	38,50,000	6 „	...	38,50,000		38,50,000	...
		Carried over			3,45,45,738 11,34,038	1,70,68,800 ...	11,34,038	38,50,000	3,27,925

STATEMENT showing the INDEBTEDNESS OF MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOANS.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			11,34,038 3,43,45,738	... 1,70,68,800	11,34,038	38,50,000	3,27,925
Bombay Port Trust —*contd.*	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 25th January 1882 . .	76,00,000	4 p. c.	...	61,61,000		...	...
	To meet the repayment of the Debenture Loan of 1890 and for construction of the new works chargeable to Capital Debenture Loan of 1900.	G. R. M. D. No. 144, dated 3rd August 1900 . .	25,00,000	4 „	...	25,00,000		...	...
	Construction of new works.	G. R. No. 36, dated 15th April 1902 . .	13,50,000	4 „	...	13,50,000		...	...
	Ditto .	G. R. No. 102, dated 24th August 1903 . . .	16,00,000	4 „	...	16,00,000		...	...
	Ditto .	G. R. No. 88, dated 2nd August 1904 . .	16,50,000	4 „	...	16,50,000		...	...
	Ditto .	G. R. No. 88, dated 2nd August 1904 . .	6,00,000	4 „	...	6,00,000		...	...
	Construction of new Dock works.	G. R. No. 60, dated 2nd June 1904	20,00,000	4 „	...	20,00,000		...	...
	Ditto 2nd instalment.	G. R. No. 54, dated 9th May 1904	35,00,000	4 „	...	35,00,000		...	...
	Ditto 3rd instalment.	Ditto . .	15,00,000	4 „	...	15,00,000		...	...
	Construction cost of new works.	G. R. M. D., No. 127, dated 30th October 1906 . . G. R. M. D. No. 464, dated 29th July 1907 . .	8,00,000	4 „	...	8,00,000		...	...
	Construction cost of new Dock works, 3rd instalment.	G. R. M. D. No. 54, dated 7th May 1904 . .	36,00,000	4 „	...	36,00,000		...	...
	Ditto of the 4th instalment.	G. R. No. 65, dated 4th August 1908 . . .	75,00,000	4 „	...	75,00,000		...	...
	Ditto of new dock works, 5th instalment.	G. R. M. D. No. 54, dated 7th May 1904, and Govt. Memo. No. 4136, dated 19th July 1909 . .	40,00,000	4 „	...	40,00,000		...	...
	To meet the cost of Mazagaon Reclamation works.	G. R. M. D. No. 52, dated 18th May 1909 . . G. R M. D. No. 357, dated 9th June 1910 . .	75,00,000 in sterling.	4 „	...	£500,000	£ 1,000,000	...	...
	Ditto and Construction of New Works.	Ditto . . .	75,00,000 in sterling	4 „	...	£500,000		...	...
	Construction of new Dock works (6th instalment).	G. R. M. D. No. 520, dated 8th August 1910 . .	56,00,000	4 „	...	56,00,000		...	...
	Ditto 7th instalment.	Govt. Memo. No. 233, dated 22nd July 1911, and I. G. R. M. D. No. 500, dated 27th July 1911 .	75,00,000	4 „	...	75,00,000		...	...
	Ditto (8th instalment).	G. R. M. D. No. 562, dated 3rd August 1912 . .	1,00,00,000	4 „	...	1,00,00,000		...	...
	Construction of new works.	Ditto . . .	10,00,000	4 „	...	10,00,000		...	...
	Construction of Mazgaon-Sewari Reclamation Scheme.	G. R. M. D. No. 573, dated 23rd July 1913 . .	80,00,000	4 „	...	80,00,000		...	...
	Repayment of Loan of 1883.	G. R. M. D. No. 979, dated 28th December 1912	14,35,876	4 „	...	14,35,876		...	...
		Carried over .			3,43,15,738 11,34,038	8,73,65,677 ... £1,000,000	£1,000,000 11,34,038	38,50,000	3,27,925

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
			Rs.		Rs.	Rs. £1,000,000	Rs. £1,000,000	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			11,34,038	...	11,34,038	38,50,000	3,27,928
					3,43,45,758	8,78,65,677			
Bombay Port Trust—*concld.*	New Dock works 9th instalment.	G. R. M. D. No. 519, dated 10th June 1914	30,00,000	4 p. c.	...	30,00,000		...	...
	Mazgaon Sewari Reclamation Scheme.	Ditto	50,00,000	4 ,,	...	50,00,000		...	...
	Sewari Bulk oil Scheme.	Ditto	8,25,000	4 ,,	...	8,25,000		...	...
	Construction of new works, ordinary.	Ditto	38 75,000	4 ,,	...	38,75,000		...	...
	Repayment of Loan of 1875.	G. R. M. D. No. 107, dated 3rd February 1915	10,00,000	4 ,,	...	10,00,000		...	...
	New Dock work 10th instalment.	G. R. M. D. No. 928, dated 22nd October 1915	35,00,000	4 ,,	...	35,00,000		...	...
	Mazgaon Sewari Reclamation Scheme.	Ditto	20,00,000	4 ,,	...	20,00,000		...	...
	New Docks construction, 11th instalment.	G. O. M. D. No. 815, dated 26th July 1916	5,00,000	4½ ,,	...	5,00,000		...	...
	Construction of Mazgaon-Sawari Reclamation Scheme.	Ditto	20,00,000	4½ ,,	...	20,00,000		...	...
							14,34,11,415		
Bombay Improvement Trust.	Extension of the Board's scheme for the improvement of the City of Bombay.	G. R. G. D. No. 3375, dated 3rd August 1899	50,00,000	4 ,,	...	50,00,000		...	...
		G. R. G. D. No. 4795, dated 20th August 1901	30,00,000	4 ,,	...	30,00,000		...	...
		G. R. G. D. No. 3136, dated 6th June 1902	30,00,000	4 ,,	...	30,00,000		...	...
		G. R. G. D. No. 3317, dated 29th June 1903	60,00,000	4 ,,	...	60,00,000		...	...
		G. R. G. D. No. 4229, dated 12th August 1904	50,00,000	4 ,,	...	50,00,000		...	...
		G. R. G. D. No. 4298, dated 5th August 1905	30,00,000	4 ,,	...	30,00,000		...	...
		G. R. G. D. No. 5002, dated 22nd August 1906	20,00,000	4 ,,	...	20,00,000		...	...
		G. R. G. D. No. 4977, dated 13th August 1907	15,00,000	4 ,,	...	15,00,000		...	...
		G. R. No. 5187, dated 18th August 1908	30,00,000	4 ,,	...	30,00,000		...	...
		G. R. G. D. No. 2804, dated 31st May 1909	85,00,000 in sterling.	4 ,,	...	£566,600	£899,600	...	...
		G. R. G. D. No. 2552, dated 30th May 1910	50,00,000 in sterling.	4 ,,	...	£333,000		...	...
		G. R. G. D. No. 5421, dated 15th August 1912	25,00,000	4 ,,	...	25,00,000		...	...
		G. R. M. D. No. 5958, dated 13th August 1913, and G. I. Telegram No. 7864., dated 6th August 1913	20,00,000	4 ,,	...	18,00,000			
		No. 4225, dated 28th May 1914, No. 2783, dated 31st March 1915	50,00,000	4 ,,	...	50,00,000		...	...
		No. 7555, dated 29th September 1915	25,00,000	4 ,,	...	25,00,000		...	...
		No. 8153, dated 27th September 1919	40,00,000	4 ,,	...	4 ,00,000		40,00,000	
							4,73,00,000		
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 1426, dated 17th June 1886; G. R. No. 375 C. W.-1096, dated 1st July 1886	15,50,000	4½ ,,	1,35,457	...		...	85,663
		Carried over	...		1,35,457	...	19,18,45,453	78,50,000	4,13,588
					3,54,79,776	15,63,65,677	£1,899,600		
						£1,899,600			

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			3,54,79,776	15,63,65,677	19,18,45,453	73,50,000	4,13,588
					1,35,457	£1,899,600	£1,399,600		
Karachi Port Trust—*contd.*	Construction of four additional berths at the Eskike wharf and the extension of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively	20,00,000	4 p. c.	...	20,00,000		...	...
	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively	13,00,000	4 „	...	13,00,000		...	...
	Construction of plank- and re-arrangement of lines in the Keamari yard and for providing additional Engine and boiler power at Keamari.	G. R. Marine No. 67, dated 27th May 1903	4,50,000	4 „	...	4,50,000		...	...
	Construction of a Native village at Keamari.	G. R. Mar. Dept. No. 204, dated 8th November 1900	2,00,000	4 „	...	2,00,000		...	...
	Construction of two additional berths and reclamation of Pool new Hopper dredger, and 2 Hopper Barges.	G. R. Mar. Dept. No. 118, dated 24th October 1904	21,00,000	4 „	...	21,00,000		...	...
	Provision of additional wharf accommodation.	G. R. M. D. No. 125, dated 19th October 1906	45,00,000	4 „	...	39,25,000		...	...
		G. R. M. D. No. 32, dated 29th April 1908							
		G. R. M. D. No. 3745, dated 30th July 1908	19,25,000	4 „					
	Ditto	G. R. M. D. No. 3235, dated 5th June 1909	5,75,000	4 „	...	5,75,000		...	...
	Construction of import and export yards at Karachi and completion of additional wharf accomodation.	G. R. M. D. No. 109, dated 18th November 1909	50,00,000 in sterling	4 „	...	£333,000	£333,000	...	...
	Ditto	G. R. F. D. No. 778, dated 26th November 1910	20,00,000	4 „	...	19,95,000		...	...
		G. R. M. D. No. 577, dated 16th September 1911	10,00,000	4 „	...	10,00,000		...	...
	Execution of the Improvement scheme and West wharfage scheme and for purchase of suction dredger.	G. R. M. D. No. 511, dated 12th July 1912	30,00,000	4 „	...	30,00,000		...	...
	West wharfage and Harbour Improvement.	G. R. M. D. No. 689, dated 28th August 1913	20,00,000	4 „	...	5,10,000		...	...
	Ditto	G. R. No. 188, dated 26th February 1914	34,90,000	4 „	...	34,90,000		...	...
							2,06,80,457	...	
Ahmedabad Municipality.	Water-works	G. R. No. 3553, dated 19th August 1889	3,00,000	5 „	...	8,540		...	37,240
		Carried over			3,56,15,233	8,540	21,25,25,910	78,50,000	4,50,828
						7,69,10,677	£2,232,600		
						£2,232,600			

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			3,56,15,233	17,69,10,677 £2,232,600	21,25,25,910 £2,232,600	78,50,000	4,50,828
Ahmedabad Municipality—*contd.*	Construction of the Ellis bridge.	G. R. No. 728, dated 28th February 1890 . . .	51,000	5 p. c.	...	8,540 14,280		...	...
	Making house connection with drainage.	G. R. No. 1874, dated 17th May 1893 . . .	20,000	4½ „	...	20,000		...	...
	Drainage extension works.	G. R. No. 3466, dated 4th October 1893 . . .	2,00,000	4½ „	...	2,00,000		...	...
		G. R. No. 2080, dated 1st May 1899 . . .	8,00,000	4½ „	....	8,00,000		...	...
	To pay off a portion of Government loan.	G. R. No. 2782, dated 19th August 1896 . . .	1,00,000	4½ „	...	1,00,000		...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897 . . .	65,000	4½ „	...	65,000		...	...
	Extension of drainage work.	G. R. No. 4336, dated 23rd December 1904 . .	3,00,000	4½ „	...	3,00,000		...	...
	To pay off a portion of Government loan.	G. R. F. D. No. 304, dated 18th January 1908 . .	1,70,000	4 „	...	74,000		...	...
	Construction of Water-works and development of sewerage.	G. R. F. D. No. 3997, dated 2nd October 1908 . .	6,500	4 „	...	6,500		...	...
		G. R. F. D. No. 3614, dated 11th November 1910 .	3,93,500	4½ „	...	3,93,500		...	...
	Extension and improvement in water service.	G. R. G. D. No. 446, dated 6th February 1912 . .	1,75,000	4½ „	...	1,75,000	21,56,820	...	...
Ahmednagar do.	For improvement of water-supply.	G. R. F. D. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. D. No. 5011 A. and G. R. F. D. No. 4671, dated 15th October 1901 and 12th December 1901, G. I. F. & C. D. No. 6033A., dated 27th September 1907, and G. R. F. D. No. 4268, dated 31st October 1907	1,46,864	4 „	34,919	...		...	8,305
	Water-works.	G. R. F. D. No. 2998, dated 9th August 1913 . .	4,00,000	4 „	9,43,459	...	9,78,378	5,53,452	...
Amalner do.	Construction of a primary school building.	G. O. F. D. Nos. 2522 and 3430, dated 29th August and 30th November 1916, respectively	30,000	5 „	23,989	...	23,989	...	2,004
Bandra do.	Construction of water-works. To Finance the Town planning scheme I.	G. R. F. D. Nos. 1360, 184 and 1476, dated 26th April 1895, 14th January and 23rd April 1896, respectively and 3738 and 6th June 1919.	82,000	4½ „ & 6	33,403	...	33,403	12,000	4,055
Barsi do.	Water works .	G. R. F. D. No. 3249, dated 12th August 1914 .	2,35,000	4 „	2,34,180	...	2,34,180	10,661	...
Bijapur do.	Improvement of water-supply.	G. R. F. D. No. 3367, dated 10th September 1910, and 218, dated 19th January 1910	1,76,000	4 „	1,29,293	...	1,29,293	...	...
Bhusawal do.	Extension of building area and improved sanitation.	G. R. F. D. Nos. 3428, 1170, dated 22nd October 1910, 30th March 1911, respectively	75,000	4 p. c.	29,055	...	29,055	...	4,200
		Carried over .			3,70,43,531	17,90,67,497 £2,232,600	21,61,11,028 £2,232,600	84,26,113	4,69,392

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government.	To the Public.	TOTAL.	SANSACTIONS DURIN 1919-20. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			3,70,43,531	17,90,67,497	21,61,11,028	84,26,113	4,69,392
						£2,232,600	£2,232,600		
Bombay Municipality.	Construction of the Vehar Lake and water-works.	G. R. G. D. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act V of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894	37,30,053	4 p. c.	20,78,477	...		...	30,161
	Construction of drainage and other sanitary works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 4th February 1884; G. R. No. 124, dated 27th April 1885	44,00,000	5 „	...	37,39,000		...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. G. D. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively	4,50,000	4 „	...	4,50,000		...	...
	Tansa Waterworks.	G. R. No. 561, dated 12th February 1886; G. R. No. 1008, dated 16th March 1886; G. R. No. 1930, dated 16th March 1886; G. R. No. 2876, dated 21st September 1887; G. R. No. 3978, dated 21st July 1888; G. R. No. 4198, dated 8th October 1889; G. R. No. 3392, dated 23rd August 1890; G. R. No. 3262, dated 15th September 1891	1,47,00,000	5 „	...	1,47,00,000		...	...
	Construction of drainage and water-works.	G. R. No. 2951, dated 28th September 1878	26,94,000	5 „	...	27,500		...	26,000
		G. R. No. 873, dated 16th March 1888	12,00,000	5 „	...	12,00,000		...	...
		G. R. No. 1427, dated 4th May 1888	7,00,000	5 „	...	7,00,000		...	...
	Construction of markets and roads, drainage and water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888	10,08,875	5 „	...	10,08,500		...	...
	Agripada house sullage water connection works.	G. R. No. 6547, dated 28th December 1889, and G. R. No. 17, dated 3rd January 1890	2,48,000	5 „	...	2,48,000		...	...
	Construction of various sanitary works.	G. R. G. D. No. 3392, dated 23rd August 1890	35,00,000	5 „	...	35,00,000		...	...
	Construction of the New Municipal office building.	G. R. No. 3262, dated 15th September 1891	8,00,000	5 „	...	8,00,000		...	...
	Repayment of balance of Government Consolidated Loan.	G. R. G. D. No. 1989, dated 6th June 1893	42,00,000	4 „	...	42,00,000		...	...
	Construction of drainage, water and other works.	G. R. G. D. No. 8109, dated 3rd March 1894, and No. 3764, dated 8th October 1894	23,25,000	4 „	...	23,25,000		...	...
	Construction of a sewerage at Wari Bunder road, etc.	G. R. No. 3501, dated 22nd August 1895; G. R. No. 883, dated 22nd February 1896	10,00,000	3½ „	...	10,00,000		...	...
		G. R. No. 2320, dated 3rd June 1899	5,75,000	4 „	...	5,75,000		...	...
						3,44,73,000			
		Carried over			20,78,477	17,90,67,497	21,61,11,028	84,26,113	5,24,553
					3,70,43,531	£2,232,600	£2,232,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
BOMBAY—*contd.*			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			3,70,43,531	17,90,67,497	21,61,11,028	84,26,113	5,24,553
					20,78,477	£2,232,600	£2,232,600		
Bombay Municipality—*contd.*	Construction of sewerage, water and other sanitary works.	G. I. F. D. No. 3841A., dated 28th August 1897 G. I. F. D. Tele., dated 26th July 1898 G. R. No. 2320, dated 3rd June 1899	25,00,000	4 p. c.	...	3,44,73,000 25,00,000		...	...
	Ditto	G. R. No. 4960, dated 5th September 1898 G. R. No. 2320, dated 3rd June 1899	19,25,000	4 „	...	19,25,000		...	...
	For Plague purposes.	G. R. No. 4960, dated 5th September 1898 G. R. No. 2540, dated 16th June 1899	20,00,000	4 „	...	20,00,000		...	..
	Construction of certain Sewerage and other Waterworks.	G. I. telegram embodied in G. R. G. D. No. 3427, dated 15th June 1901	24,75,000	4 „	...	24,75,000		...	...
	Construction of certain Waterworks.	G. R. G. D. No. 4416, dated 22nd August 1904	12,75,000	4 „	...	12,75,000		...	...
	Construction of certain Sewerage works.	G. R. G. D. No. 4004, dated 21st July 1905, and Telegram dated 31st August 1905	24,75,000	4 „	...	24,75,000		...	...
	Construction of quarters for Halalkhores and Baggaries.	G. R. G. D. No. 3447, dated 9th May 1908	13,50,000	4 „	...	13,50,000		...	...
	Street Improvements.	G. R. G. D. No. 5178, dated 17th August 1908	15,00,000	4 „	...	15,00,000		...	...
	Acquisition of sites for the construction of different over-bridges in the city.	G. R. G. D. Nos. 3862, and 5605, dated 28th July and 29th October 1909, respectively	30,00,000	4 „	...	30,00,000		...	...
	Construction of drainage sanitary, water and other miscellaneous work.	G. R. G. D. No. 4680, dated 1st August 1911, G. I. Telegram No. 4686 A., dated 28th July 1911	55,00,000	4 „	...	55,00,000		...	...
	Reduplication of the Tausa Main, etc.	G. I. telegram, dated 18th August 1913 and G. R. G. D. No. 6159, dated 21st August 1913.	70,00,000	4 „	...	70,00,000		...	...
	Street Improvement.	Ditto ditto	20,00,000	4 „	...	20,00,000		...	...
	Construction of drainage road, water and other miscellaneous works.	Ditto ditto	43,00,000	4 „	...	43,00,000		...	
	Construction of Sanitary buildings acquisition of lands from street Imports for drainage Water Works	G.R.G. Dass 6460, dated 31st July 1919, G. I. F. D. 2085-A, dated 26th August 1919, and G. O. F. D. No. 7584, dated 8th September 1919.	40,00,000	6 „	...	40,00,000		40,00,000	...
	To Finance the programme of Loan works.	G. O. G. D. No. 9151, dated 1st November 1911.	31,00,000	5½ „	10,00,000	...		10,00,000	...
	Ditto	G. O. G. D. No. 5830, dated 20th August 1918. G. D. order No. 6776, dated 30th September 1918.	30,00,000	5¼ „	...	30,00,000	...	...	...
Chiplun do.	Construction of a building for the municipal dispensary.	G. R. F. D. Nos. 1476 and 2530, dated 21st April and 27th July 1910 respectively	5,000	4 „	2,733	...	8,18,51,477 2,733	...	251
Dharwar do.	For the construction of a reservoir, laying pipes, etc.	G. R. F. D. No. 2523 and No. 9358, dated 29th September and 30th November 1909, respectively	2,00,000	4 „	1,37,664	...	1,37,664	...	9,382
		Carried over			4,02,62,405	25,78,40,497 £2,232,600	29,81,02,902 £2,232,600	1,34,26,113	5,34,186

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			4,02,62,405	25,78,40,496 £2,232,600	29,81,02,902 £2,232,600	1,34,26,113	5,34,186
Dhulia do.	Improvement of Water-supply.	G. R. Nos. 4948, dated 14th December 1892, and 869, dated 6th March 1893 .	2,50,000	4 p. c.	...			...	4,405
Gadag Bettegiri do.	Construction and extension of buildings for primary Schools.	G. R. F. D. No. 930, dated 24th February 1908 . .	20,000	4 „	3,811	...	3,811	...	1,503
Gokak Municipality.	For the construction of a market.	G. R. F. D. Nos. 1914 and 2903, dated 1st May and 2nd August 1909 . .	2,500	4 „	310	...	310	...	284
Hubli do.	Improvement of Water-supply.	G. R. F. D. No. 1010, dated 20th March 1911; G. I. F. D. No. 4915 A., dated 8th September 1911; G. R. F. G. No. 2820, dated 1st September 1911	3,50,000	4 „	1,65,000		1,65,000	...	...
Jalgaon do.	Extension of Water-works.	G. R. F. D. No. 166, dated 14th January 1905 . .	1,40,000	4 „	22,942		22,942	...	9,340
Karachi do.	For the following works of public utility:—								
	Water-works extension. Boulton market. Empress market. Light Tramway. Victoria Museum.	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	5,00,000	5 & 6 p. c.	...	2,000		...	...
	Drainage works.	G. R. No. 4672, dated 25th November 1892 . .	6,00,000	4½ p. c.	...	6,00,000		...	...
	Construction of a new reservoir.	G. R. No. 2771, dated 27th August 1894 . . .	1,00,000	4 „	...	1,00,000		...	...
	Extension of water-works.	G. R. No. 2386, dated 15th July 1910 . . .	8,10,000	4 „	...	8,10,000		...	...
	Drainage extension.	G. R. No. 3151, dated 17th September 1904 . .	5,50,000	4 „	...	2,93,000		...	19,000
	Runchore line improvement.	G. R. F. D. No. 2152, dated 6th May 1907 . . .	2,00,000	4 „	...	1,22,000		...	6,500
	Extension of water works.	G. R. F. D. No. 2714, dated 6th July 1914 and 2386, dated 15th July 1914.	6,35,500	4 „	...	6,35,500	25,62,500	...	...
		Carried over .			4,04,54,458	26,04,02,996 £2,232,600	30,08,57,465 £2,232,600	1,34,26,113	5,74,998

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*concld.*		Brought forward .			4,04,54,468	26,04,02,996 £ 2,232,600	30,08,57,465 £2,232,600	1,34,26,113	5,74,998
Karad Municipality.	Water supply	G. R. F. D. No. 1448, dated 4th March 1913 . .	91,000	4 p. c.	83,591	...	83,591	...	2,696
Lonavla do.	Water Works	G. R. F. D. No. 9704, dated 28th March 1913 . .	34,000	5 „	31,304	...		...	1,133
	Di to.	G R. F. D. No. 722, dated 17th February 1913 . .	2,16,000	4 „	1,80,713	...	2,12,017	...	8,451
Nasik do.	Water-works .	G. I. F. D. Nos. 5037-A. and 3425, dated 27th September and 22nd October 1910	1,50,000	4 „	1,14,458	...		...	...
	Ditto	G. I. F. D. No. 3433-A, dated 21st September 1915, and G. I. F. D. No. 377, dated 4th February 1916 . .	50,000	4 „	46,522	...	1,60,980	...	...
Poona City do.	For Drainage and water-supply.	G. I. F. D. No. 2084-A, dated 27th April 1910; G. R. F. D. No. 2898, dated 21st June 1910; No. 2424, dated 15th August 1911 . .	10,00,000	4 „	9,36,426	...	9,36,426	...	12,680
Panvel do.	Water-works	G.R.F.D. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 14th December 1892, respectively .	59,000	4½ „	9,711	...	9,711	...	3,067
Pen do.	Water-works	G.R.F.D. No. 1952, dated 17th May 1915, and No. 3558, dated 2nd October 1915 .	7,945	4 „	6,257	...	6,257	...	447
Rajapur do.	Water-works at Khodvalla.	G.R.F.D. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively .	12,000	4 „	...	4,500	4,500	...	...
Roha Ashtami do.	For repair and improvements to the water-works.	G. R. F. D. No. 1686, dated 22nd April 1909 . .	8,000	4 „	956	...	956	...	784
Ranebenur do.	Construction of the Municipal Office and of a new Anglo-Vernacular School building.	G. R. F. D. No. 1547, dated 12th April 1915, and G. R. F. D. No. 3300, dated 8th September 1915 . .	15,000	4 „	9,474	...	9,474	...	182
		G. R. F. D. No. 2084, of 30th May 1918							
Savada do.	Improvement in the Sanitation of the town.	G. R. F. D. No. 936, dated 5th March 1915 . .	20,000	4 „	17,145	...	17,145	...	756
Sholapur do.	Improvement of water-supply.	G. R. F. D. Nos. 3949, dated 1st December 1911, and 1555, dated 30th April 1912	3,00,000	4 „	2,98,614	...		5,869	...
	School Building.	G. R. F. D. No. 1151, dated 19th March 1913 . .	1,50,000	4 „	1,44,911	...	4,43,525	...	5,040
Surat do.	Construction of Water-works.	G. R. No. 2960, dated 4th September 1896 . .	6,00,000	4 „	...	1,08,700	1,08,700	...	15,400
	Extension of Waracha Water-works.	G. R. F. D. No. 1162, dated 5th March 1907, No. 2261, dated 11th May 1907, and No. 1652, dated 1st April 1908	1,00,000	4 „	...	57,000	57,000	...	7,000
		TOTAL BOMBAY .			4,23,34,550	26,05,73,196 £2,232,600	30,29,07,747 £2,232,600	1,34,31,982	6,32,637

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1918-19.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL.									
Bally Municipality.	For Reopening a new road.	Municipal Department, No. 932-M., dated 12th April 1915 . . .	2,000	..	...	...	...	...	400
Bankura do.	Drainage scheme.	B. G. No. 840-M., dated 31st March 1913 . . .	12,500	4 p. c.	9,194	...	...	...	530
	Combined drainage and water supply scheme.	B. G. No. 6095-F., dated 26th October 1914 . . .	10,000	4 „	8,187	...	...	...	392
	Drainage scheme.	B. G. No. 403-M., dated 21st February 1910 . . .	11,000	4 „	6,840	...	...	...	515
	Improvement of sanitation of Tanti Mohalla.	B. G. No. 1111-F., dated 21st February 1916 . . .	5,000	4 „	4,290	...	28,511	...	188
Barasat do.	Drainage scheme.	B. G. No. 797-T. M., dated 20th July 1907 . .	15,000	4 „	7,046	...	7,046	...	791
Barisal do.	Water-works .	B. G. No. 1407—08-M., dated 28th March 1911 .	35,000	4 „	22,593	...	...	...	1,607
	Improvement of Water-works.	B. G. No. 823-M., dated 31st March 1915 . . .	13,000	4 „	10,501	...	33,494	...	499
Baruipore do.	Construction of drains.	B. G. No. 599-M., dated 21st March 1908 . . .	17,000	4 „	8,191	...	8,191	...	853
Basirhat do.	Surface drainage scheme.	B. G. No. 1301-T. M., dated 10th October 1907 . .	6,000	4 „	2,978	...	2,978	...	310
Birnagar .	For compromising a law suit.	.....	7,500	12½ and 12 p. c.	...	6,323	6,323	...	177
Baranagore do.	Drainage scheme.	B. G. No. 784-M., dated 7th September 1907 . .	25,000	4 „	12,409	...	...	...	1,292
	Construction of a sluice at the mouth of Dantior Khal.	B. G. No. 1425-M., dated 20th November 1911 . .	15,000	4 „	10,371	...	...	...	662
	Partially filtered water scheme.	B. G. No. 2922-M., dated 5th December 1910 . .	6,961	4 „	...	6,961	29,741	...	...
Bhatpara do.	Water-supply	B. G. No. 1371-M., dated 8th March 1904 . . .	20,000	4 „	5,356	...	...	...	1,211
	Drainage project.	B. G. No. 186-M., dated 25th January 1910 . . .	50,000	4 „	32,275	...	37,631	...	2,296
Budge Budge do.	Drainage scheme.	B. G. No. 605-M., dated 21st March 1908 . . .	15,000	4 „	6,186	...	...	...	2,035
	Extension of trenching ground.	B. G. No. 907-M., dated 22nd July 1911 . . .	5,000	4 „	882	...	7,068	...	559
Brahmanbaria do.	...	B. G. No. 1780-M., dated 4th July 1909.	6,000	6 „	6,000	...	6,000	6,000	...
Burdwan do.	General Improvement scheme.	B. G. No. 7671-F., dated 15th July 1919.	15,000	6 „	15,000	...	...	15,000	...
	Improvement of water supply.	Ditto .	70,000	6 „	70,000	...	...	70,000	...
	Latrine service	Ditto .	7,000	6 „	7,000	...	92,000	7,000	...
		Carried over .			2,45,699	13,284	2,58,983	98,000	14,317

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			2,45,699	13,284	2,58,983	98,000	14,317
BENGAL—*contd.*									
Calcutta Municipality	Extension of Water-supply, Drainage, and construction of Harrison Road.	B. G. No. M. 3-L. 1-10, dated 26th September 1889 .	19,00,000	5 p. c.					
		F. D. No. 53, dated 20th May 1891	20,00,000	4½ p. c.					
	Town and Bustee Improvement.	B. G. No. 3559-A., dated 15th August 1898 . .	20,00,000	4 „					
	Drainage, Water-supply, plague expenditure and other Works.	B. G. No. 4653-M., dated 28th July 1898 . .	30,00,000	4½ „					
		B. G. No. 4044-M., dated 9th August 1899 . . .	25,00,000	4 „					
	Drainage and miscellaneous works.	B. G. No. 329-M., dated 28th January 1901 . . .	6,00,000	4 „					
	Drainage and Water-supply.	B. G. No. 3361-M., dated 21st December 1901 . .	25,00,000	4 „					
		B. G. No. 1515-M., dated 26th March 1903 . . .	45,00,000	4 „					
		B. G. telegram, dated 28th September 1904 . .	35,00,000	4 „					
		B. G. No. 2049-M., dated 28th October 1905 . .	20,00,000	4 „					
		B. G. No. 2022-M., dated 16th August 1906 . .	19,00,000	4 „					
	Drainage, Water-supply, lighting and miscellaneous works.	B. G. No. 387-T. M., dated 14th May 1907, and telegram No. 726-T. M., dated 2nd July 1907. Letter No. 818, dated 17th September 1907	26,18,600	4 „	...	4,80,08,000	4,80,08,000	26,66,700	19,00,000
	Ditto .	B. G. No. 164, dated 22nd September 1908 . .	34,00,000	4 „					
	Ditto .	F. D. No. 132, dated 4th July 1909	46,00,000	4 „					
	Ditto .	B. G. No. 943-T. M., dated 3rd October 1910 . .	43,50,000	4 „					
	Drainage and Miscellaneous Works.	B. G. No. 1364-M., dated 31st August 1912 . . .	34,00,000	4 „					
	Water supply, lighting and Miscellaneous improvements.	B. G. No. 1185, dated 30th August 1913 . . .	20,00,000	4 „					
		B. G. No. 2723, dated 23rd October 1914 . . .	15,75,000	4 „					
	Repayment of debenture loan.	G. I. No. 49, dated 31st March 1916, and B. G. No. 56-T. M., dated 4th May 1916 . .	12,675	4 „					
	Ditto .	G. I. No. 90, dated 27th May 1915, B. G No. 1988-M., dated 19th August 1915 .	13,10,625						
	Repayment of 4 per cent. debenture loan of 1897-98.	B. G. letter No. 437-T. M., dated 24th August 1916 .	12,85,500	4 „					
		B. G. No. 177-M., dated 15th January 1917 . . .	11,04,500	5½ „					
	5 per cent. debenture loan 1889-90. For works .	B. G. No. 349-T. M, dated 13th January 1919 .	26,66,700	5½ „					
		B. G. No. 3403-M., dated 30th August 1910 .							
Cossipore Chitpore do.	Extension of trenching grounds and gas lights.	B. G. No. 294-T. M., dated 8th May 1907 . . .	61,000	4 „	28,653	...	28,653	...	3,217
Chandpur do.	Water-supply project.	B. G. No. 1122-M., dated 25th July 1912 . . .	15,000	4 „	11,022	...	11,022	...	637
Chittagong do.	Water works	B. G. No. 2389-F., dated 30th March 1915 . . .	1,50,000	4 „	1,31,538	...	1,31,538	...	5,539
		B. G. No. 2898-F., dated 16th April 1915 . . .							
		Carried over .			4,16,912	4,80,21,284	4,84,38,196	27,64,700	19,23,710

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY OF LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward			4,16,912	4,80,21,284	4,84,38,196	27,64,700	19,23,710
Darjeeling Municipality	Water-works.	B. G. No. 475-T. M., dated 16th June 1913	14,000	4 p. c.	10,597	...		...	582
	Establishment of a Steam Laundry.	B. G. No. 3339-M., dated 6th August 1896	30,000	4½ „	11,554	...		...	1,269
	Electric lighting.	B. G. No. 3223-M., dated 31st July 1896	1,20,000	4½ „	58,495	...		...	4,542
	Extending Water-supply and repairing damages.	F. D. No. 1089-A., dated 1st March 1900, and B. G. No. 2929-M., dated 28th August 1900	2,00,000	4 „	1,01,599	...		...	7,226
	Electric installation.	B. G. Nos. 1836-M., dated 26th March 1904, and 1508-T.M., dated 1st July 1904	1,03,845	4 „	30,986	...		...	6,167
	Improvement of Water-supply.	B. G. No. 1512-T. M., dated 14th September 1905	33,000	4 „	11,807	...		...	1,884
	Excess expenditure on Electric light Installation.	B. G. No. 151-M., dated 30th January 1907	30,000	4 „	13,277	...		...	1,614
	Establishment of a fire-brigade.	B. G. No. 545-M., dated 20th March 1907	15,000	4 „	6,638	...		...	807
	Reconstruction of the old and dilapidated Municipal building.	B. G. No. 1801-M., dated 21st November 1908	20,000	4 „	10,961	...		...	994
	Installation of an extra plant at the Electrical Power Station	B. G. No. 278-M., dated 11th February 1909	50,000	4 „	27,402	...		...	2,485
	Reconstruction of Municipal buildings in the Darjeeling bazar.	B. G. No. 481-M., dated 25th February 1910	30,000	4 „	12,032	...		...	2,133
	Establishment of a system of septic tanks and improved latrines.	B. G. No. 1085-T.M., dated 27th October 1910	1,70,000	4 „	1,21,320	...		...	7,355
	Town drainage	B. G. No. 759-T. M., dated 12th September 1911	46,000	4 „	33,835	...		...	1,951
	Construction of Bazar barracks.	B. G. No. 1430-M., dated 20th November 1911	1,63,740	4 „	1,21,935	...		...	6,698
							5,72,438		
Dacca do.	Extension of Water-supply	B. G. No. M.-3-D.-3-17, dated 3rd December 1889	1,25,000	4½ „	10,954	...		...	6,907
	Conservancy of the town.	L. G. No. 5172-M., dated 23rd July 1908	75,000	4 „	57,049	...		...	1,974
	Improvement of water works.	B. G. No. 8863-M., dated 4th December 1909	2,00,000	4 „	1,19,549	...		...	9,552
	For conservancy Tramway.	L. G. No. 2790-T.M., dated 15th May 1911	20,000	4 „	13,362	...		...	902
	Improvement and extension of water works.	B. G. No. 956-F., dated 31st January 1918	1,00,000	6 „	94,452	...		...	2,856
	Water Works.	B. G. No. 526-M., dated 11th March 1919	1,06,000	5 „	1,03,146	...	3,98,512	...	2,854
Dinajpur do.	Construction and Re-construction of drains in the town.	361-M., dated 14th February 1920, and 3043-F., dated 18th February 1920	4,000	6 „	4,000	...	4,000	4,000	...
		Carried over			12,91,862	4,80,21,284	4,94,13,146	27,68,700	19,94,462

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
		Brought forward	Rs.		Rs. 13,91,862	Rs. 4,80,21,284	Rs. 4,94,13,146	Rs. 27,68,700	Rs. 19,94,462
BENGAL—*contd.*									
Garden Reach Municipality	Extension of Water-supply.	B. G. No 648-M., dated 9th March 1917	10,000	5 p. c.	8,545	...	8,545	...	509
Garulia do.	Surface drainage scheme.	B. G. Nos. 432-T.M., dated 23rd May 1907, and 800-M., dated 7th September 1907	21,000	4 „	10,423	...		...	548
	Drainage	B. G. No. 122-M., dated 20th January 1912	10,000	4 „	7,137	...	17,560	...	219
Howrah do.	Water-works	F. D. No. 26-A., dated 5th January 1894	15,00,000	4 „	4,89,192	...		...	64,786
		B. G. No. 657-M, dated 13th February 1900	50,000	4 „	...	...		...	3,550
	Drainage	B. G. No. 1514-T. M., dated 4th September 1902	75,000	4 „	43,413	...		...	2,501
	Purchase of a new Engine and Pump.	B. G. No. 1508-T. M., dated 5th September 1902	80,000	4 „	46,308	...		...	2,670
	Extension of conservancy, Tramway and Acquisition of land for a night sail depôt.	B. G. No. 640-T. M., dated 23rd May 1902	21,000	4 „	3,619	...		...	1,350
	Construction of an additional water reservoir at Shibpur.	B. G. No. 2221-M., dated 10th November 1905	60,000	4 „	23,196	...		...	3,358
	Extension of filtered Water-supply.	B. G. No. 2221-M., dated 10th November 1905	50,000	4 „	19,330	...		...	2,798
	Drainage Project.	B. G. No. 183-M., dated 17th January 1914	5,50,000	4 „	4,50,296	..		...	21,551
	Construction of drainage.	B. G. No. 1491-M., dated 31st March 1906, and G. I. No. 1938A., dated 6th April 1906	3,91,000	4 „	3,02,609	...		...	10,088
	Acquisition of lands in connection with the Tramways.	B. G. No. 135-M., dated 28th January 1907	1,50,000	4 „	1,09,990	...		...	4,107
	Survey of the Town.	B. G. Nos. 831-M. and 2390-F., dated 29th and 30th March 1915	84,000	4 „	68,773	...		...	3,291
	Reconstruction of the Buckland Bridge.	G. I. F. D. No. 1694-A., dated 12th March 1904 and B. G. M. D. No. 6450-1789, dated 25th March 1904	2,50,000	4 „	1,57,106	...		...	7,863
	Northern Foreshore Drainage.	B. G. No. 728-M., dated 24th March 1910	1,50,000	4 „	93,279	...		...	7,024
	Water Works Improvement scheme.	B. G. No. 1024-T. M., dated 17th October 1911	35,000	4 „	24,200	...		...	1,545
	Water Works Serampore.	B. G. No. 6640-F., dated 30th November 1915	1,00,000	4 „	85,790	...	19,17,101	...	3,766
Hughly Chinsurah do.	Improvements of roads.	B. G. No. 101-T. M., dated 9th May 1908	40,000	4 „	...	...		...	4,750
	Water-supply scheme.	B. G. No. 1118-M., dated 24th July 1912	1,12,000	4 „	82,381	...		...	4,750
		B. G. No. 139-T. M., dated 2nd May 1914	63,000	4 „	50,308	...		...	2,518
	Water-supply scheme.	B. G. No. 5907-F., dated 22nd May 1920	30,000	6 „	30,000	...		30,000	...
Jessore do.	Water-supply of town.	B. G. Nos. 608-T. M., dated 28th June 1910	60,000	4 „	40,121	...	1,62,689	...	2,701
	Water works	B. G. No. 206-T. M., dated 8th May 1912	5,000	4 „	3,568	...		...	216
		B. G. No. 2395-F., dated 30th March 1915	15,000	4 „	12,281	...	55,970	...	588
Kurseong do.	Increased Water-supply.	B. G. No. 260-T. M., dated 13th May 1910	35,000	4 „	18,178	...		...	1,223
	Sewerage Scheme.	B. G. No. 11236-F., dated 10th December 1918	30,000	6 „	29,192	...	47,370	...	808
Kusthea do.	Drainage Scheme.	B. G. No. 1066-M., dated 11th August 1911	10,000	4 „	7,779	...	7,779	...	408
Khulna do.	Filtered water-supply.	B. G. No. 1144-M., dated 16th March 1906	8,000	4 „	3,093	...		...	448
	Do.	B. G. No. 1073 M., dated 11th August 1911	5,000	4 „	3,457	...	6,550	...	220
		Carried over			36,15,426	4,80,21,284	5,16,36,710	27,98,700	21,54,618

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			36,15,426	4,80,21,284	5,16,36,710	27,98,700	21,54,618
BENGAL—*contd.*									
Katwa Municipality	Drainage scheme.	B. G. No. 573-T.M., dated 24th June 1913 . .	15,000	4 p. c.	12,578	...		...	576
		B. G. No. 566-M., dated 28th February 1917. . .	15,000	5 „	13,578	..	26,156	...	498
Manicktolla do.	Carrying out the Water-supply scheme	B. G. No. 1362-M., dated 26th March 1906 . . .	1,00,000	4 „	67,514	...	67,514	...	2,964
Moheshpurdo.	Construction of wells.	B. G. No. 1669-M., dated 15th December 1911 .	1,250	4 „	291	...	291	...	137
Jalpaiguri do.	Construction of the Kurla bridge No. II.	L. G. No. 306-F., dated 8th January 1907 . . .	4,000	4 „	1,770	...		...	215
	Office building	B. G. No. 2179-M., dated 11th December 1913 . .	6,000	4 „	2,688	...		...	608
	Reconstruction of the Kurla bridge No. I.	L. G. No. 3699-M., dated 12th September 1907 .	2,000	4 „	993	...	5,451	...	103
Mymensingh (Nasirabad) do.	Improvement of Water-works.	L. G. No. 3387-M., dated 11th May 1910 . . .	23,000	4 „	14,303	...		...	1,077
	Do.	B. G. No. 792-M., dated 18th March 1918 . . .	70,000	6 „	67,403	...	81,706	...	1,337
Narayanganj do.	Water-works.	L. G. No. 2950-F., dated 11th March 1907 . . .	1,50,000	4 „	74,452	...		...	7,755
	For a pumping Engine .	L. G. No. 6035-64M., dated 9th September 1911 . .	25,000	4 „	17,285	...	91,737	...	1,108
Naihati do.	Filtered water scheme.	B. G. No. 206-M., dated 27th January 1910 . . .	5,000	4 „	2,989	...	2,989	...	239
Ranaghat do.	Drainage .	B. G. No. 1002-M., dated 3rd August 1911 . . .	16,000	4 „	11,063	...	11,063	...	706
Serajgunge do.	Improvement of Roads.	B. G. No. 640-M., 29th April 1907 . . .	5,000	4 „	2,348	...	2,348	...	264
Serampur do.	Water-supply	B. G. No. 1106-M., dated 22nd July 1912 . .	40,000	4 „	29,311	...	29,311	...	1,701
South Suburban do.	Extension of filtered water. Supply.	B. G. No. 3364-M., dated 31st December 1901 . .	29,000	4 „	4,785	...	4,785	...	1,872
Sherpur do.	Road repair.	B. G. 140-M., dated 12th January 1917 . . .	1,500	5 „	1,280	...	1,280	...	77
Tangail do.	Drainage Scheme.	B. G. No. 4275-F.—420-T. M., dated 30th June 1914 .	10,000	4 „	8,181	...	8,181	...	393
Titaghar do.	Drainage scheme.	B. G. No. 1278-M., dated 22nd March 1906 . .	55,000	4 „	22,818	...		...	3,017
	Improvement of drainage.	B. G. No. 1635-M., dated 21st December 1909 . .	10,000	4 „	...	...	22,818	...	1,188
Tollygunge do.	Extension of filtered water-supply.	B. G. No. 201-M., dated 12th January 1905 . . .	16,000	4 „	...	...		...	1,387
	Laying 6″ water pipe in the Russa Road.	B. G. No. 957-M., dated 26th July 1909 . . .	7,000	4 „	4,012	...	4,012	...	341
Utterpara do.	Water works.	B. G. No. 783-M., dated 18th March 1918 . . .	25,000	6 „	23,613	...	23,613	...	714
Chittagong Port Fund I	For revetment work.	L. G. No. 8985-F., dated 7th November 1907 . .	1,55,500	4 „	1,13,840	...		...	4,268
Ditto IV	Ditto .	L. G. No. 466-F., dated 23rd January 1907 . . .	1,95,000	4 „	1,48,110	...		...	5,147
Ditto V	Ditto .	L. G. No. 7992-F., dated 30th December 1909 . . .	1,75,000	4 „	1,37,533	...		...	4,441
Ditto VI	Ditto .	L. G. No. 1246-F., dated 2nd March 1911 . . .	1,00,000	4 „	81,130	...	4,80,618	...	2,440
		Carried over .			44,79,299	4,80,21,284	5,25,00,583	27,98,700	21,99,186

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward .			44,79,299	4,80,21,284	5,25,00,583	27,98,700	21,99,186
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871 . . .	17,65,000	4½ p. c.	17,65,000	...	17,65,000	...	...
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. 1296-A., dated 28th March 1893	2,87,70,566	4 „	2,53,94,985	...	2,53,94,985	...	3,86,481
	Improvement of the Port of Calcutta.	B. G. No. 530-M., dated 5th March 1895 . . .	17,50,000	4 „					
		B. G. No. 1727-M., dated 27th August 1895 . . .							
		B. G. No. 696-M., dated 19th March 1897 . . .	15,00,000	4 „					
		B. G. No. 18-M., dated 2nd February 1899 . . .	12,50,000	4½ „					
		B. G. Nos. 79-M., dated 18th April 1899, and 2132-M., dated 4th November 1899 .	40,35,600	4 „					
		B. G. No. 1990-M., dated 5th November 1902 . .	34,00,000	4 „					
		B. G. No. 1330-M., dated 1st August 1905 . . .	35,00,000	4 „					
		B. G. No. 361-T., dated 17th September 1906 . .	74,00,000	4 „					
	Repayment of Temporary Loan (30 lakhs).	B. G. No. 2150, dated 9th August 1907 . . .	30,00,000	4 „					
	Improvement of the Port of Calcutta.	B. G. No. 2986 Marine, dated 19th November 1907 . .	50,00,000	4 „					
	For Capital expenditure.	B. G. No. 827 Marine, dated 2nd March 1908 . .	75,00,000	4 „					
	For new works to pay bills which fell due in August 1909 for the loan of R2,50,000	B. G. No. 194-T. Marine, dated 9th June 1909 . .	1,05,00,000	4 „	...	9,64,35,600	9,64,35,600	...	...
	For Acquisition of lands and for works.	B. G. No. 2495-Marine, dated 25th October 1909 . .	45,00,000	4 „					
	For Improvement works.	B. G. No. 1840-M., dated 21st July 1910 . . .	30,00,000	4 „					
	For Capital Works.	B. G. No. 1774-M., dated 25th July 1911, and G. I. No. 4452-A., dated 18th July 1911	20,00,000	4 „					
	Ditto .	G. I. No. 1681 Marine, dated 12th July 1912 . . .	50,00,000	4 „					
	Ditto .	G. I. No. 2742-Marine, dated 26th August 1913 . .	70,00,000	4 „					
	Ditto .	G. I. No. 554-T. Marine, dated 2nd July 1914 . .	1,00,00,000	4 „					
	Ditto .	No. 2709-M., dated 9th September 1915 . . .	85,00,000	4 „					
	Debenture Loan	No. 1979-M., dated 2nd August 1916	50,00,000	5 „					
Burdwan District Board.	Construction and repair of roads in the Asansol Subdivision.	B. G. No. 2901-L. S. G., dated 21st December 1915.	50,000	4 „	40,837	...	40,837	...	2,749
Dinajpur District Board.	Improvement of roads.	B. G. No. 1826-L. S. G., dated 19th December 1912 . .	40,000	4 „	29,422	...		...	1,696
	Ditto .	B. G. No. 6948-M., dated 23rd November 1911 . .	40,000	4 „	27,657	...		...	1,765
	Construction of bridges.	L. G. No. 1897-F., dated 18th December 1905.	23,000	4 „	8,892	...		...	1,287
	Railing and bridging roads.	L. G. No. 603-L. S. G., dated 2nd February 1905.	25,000	4 „	8,209	...	74,180	...	1,456
		Carried over .			3,17,54,301	14,44,56,884	17,62,11,185	27,98,700	25,94,625

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
BENGAL—*concld.*		Brought forward	Rs.		Rs. 3,17,54,301	Rs. 14,44,56,884	Rs. 17,62,11,185	Rs. 27,98,700	Rs. 25,94,625
Darjeeling Road Committee.	Restoring bridges damaged and destroyed by cyclones.	B. G. Nos. 1888-F., dated 14th March 1900 and 526-T., dated 6th June 1900	50,000	4 p. c.	...	...		...	3,550
		B. G. No. 1027-F., dated 12th February 1901	50,000	4 „	3,550	...	3,550	...	3,411
Jessore Dist. Board.	Construction of bridges.	B. G. No. 492-L. S. G., dated 3rd March 1911	15,000	4 „	1,781	...		...	1,712
	Construction of office building.	B. G. No. 103-L. S. G., dated 14th January 1913	40,000	4 „	30,270	...	32,051	...	1,663
Murshidabad do.	Carrying out the scheme of feeder roads.	B. G. No. 238-L. S. G., dated 3rd February 1908	20,000	4 „	10,449			...	1,014
	Acquiring and completing feeder roads.	B. G. No. 1759-L. S. G., dated 20th November 1908	34,000	4 „	18,634	...	29,083	...	1,689
Rangpur do.	Repairs to roads.	L. G., No. 1471-T. M., dated 30th June 1903	75,000	4 „	17,745	...	17,745	...	4,634
24-Pergunahs do.	Magrahat drainage scheme.	B. G. No. 692-L. S. G., dated 27th March 1908, and 2609-F., dated 31st March 1914	15,73,091	4 „	15,37,187	...		...	20,000
	Construction of feeder roads.	B. G. No. 552-T. L. S. G., dated 19th June 1911	60,000	4 „	42,821	...	15,80,008	...	2,596
UNITED PROVINCES OF AGRA AND OUDH.		TOTAL BENGAL			3,34,16,738	14,44,56,884	17,78,73,622	27,98,700	26,34,894
Agra Municipality.	Water-works	G. O. No. 451-XI—509A., dated 27th March 1894	12,56,700	4 p. c.	1,33,337	...		...	1,10,245
	Drainage and Water-works.	G. O. No. 5442-X—2, dated 20th November 1894, and No. 5795-X—2, dated 3rd December 1894	81,120	4½ „	21,941	...		...	3,838
	Water-works	G. O. No. 2280-XI—632C., dated 8th July 1902	42,000	4 „	7,213	...		...	2,699
	Sewerage	G. O. No. 183-XI—380C., dated 19th January 1904	80,000	4 „	26,226	...		...	4,660
	Water-works	G. O. No. 2855-XI—499B., dated 12th August 1904	32,000	4 „	10,474	...		...	1,865
	Ditto	G. O. No. 155-XI—2-1905, dated 14th January 1905	25,000	4 „	8,177	...		...	1,458
	Ditto	G. O. No. 695-XI—537D., dated 8th March 1907	1,31,000	4 „	53,480	...		...	7,223
	Drainage	G. O. No. 3084-XI—686D., dated 7th October 1909	19,500	4 „	11,623	...		...	933
	Water-works	G. O. No. 3458-XI—537D., dated 6th November 1909	58,000	4 „	34,562	...		...	2,778
	Ditto	G. O. No. 2392-XI—224 E., dated 25th August 1916	2,00,000	5 „	2,00,000	...		...	...
	Improvement of Water-works scheme.	G. O. No. 3071-XI—224 E., dated 23rd October 1917.	3,50,000	6 „	3,50,000	...	8,57,033	...	...
Allahabad do	Water-works	G. O. No. 455-XI—609A., dated 27th March 1894	16,43,211	4 „	1,88,889	...		...	84,941
	Ditto	G. O. No. 882-XI—496 D., dated 8th March 1913	3,37,000	4 „	2,55,071	...		...	14,015
	Construction of workshop.	G. O. No. 3047-XI—363 E., dated 30th August 1916	11,000	5 „	9,390	...		...	563
	Sinking of tube wells.	G. O. No. 3627-XI 448 E., dated 15th October 1917.	1,64,991	6 „	1,55,871	...	6,09,221	...	4,723
		Carried over			14,66,254	...	14,66,254	...	2,39,941

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
UNITED PROVINCES OF AGRA AND OUDH —*contd.*		Brought forward	Rs.		Rs. 14,66,254	Rs. ...	Rs. 14,66,254	Rs.	Rs. 2,39,941
Bahraich Municipalty.	Drainage	G. O. Nos. 1933-XI—553 D., dated 6th July 1914 and 936-XI—553-D., dated 11th May 1915	1,00,000	4 p. c.	85,419	...	85,419	...	3,796
Balia do.	Miscellaneous purposes.	G. O. No. 1328-XI—46-1905, dated 28th April 1905	50,000	4 „	17,891	...		...	2,854
	Ditto	No. 2079-XI—395 D., dated 28th July 1914	30,000	4 „	24,558	...		...	1,176
		G. O. No. 249-XI—443 E., dated 15th January 1917	50,000	5 „	37,469	...	79,918	...	4,383
Bareilly do.	Expansion of City.	G. O. No. 1436-XI—830 D., dated 19th April 1912	1,30,000	4 „	1,14,046	...	1,14,046	...	8,135
Benares do.	Water-works	G. O. No. 310-XI—4-91A2, dated 8th March 1894	19,58,226	4 „	13,74,041	...		...	18,292
	Ditto	G. O. No. 2053-XI—523D., dated 20th May 1908	1,75,000	4 „	1,04,556	...		...	8,365
	Drainage Project.	G. O. No. 4061-XI—491A-2, dated 25th November 1903	10,00,000	4 „	9,09,708	...		...	7,485
	Construction of a rising main.	G. O. No. 48-XI—523D., dated 3rd January 1907	54,000	4 „	25,383	...		...	2,848
	Opening of Salt Depot.	G. O. No. 263-XI—418, dated 14th February 1918.	20,000	6 „	...	...		...	10,292
	Sinking of Tube wells.	G. O. No. 561-XI—447 E., dated 9th February 1917	32,000	5 „	28,965	...		...	1,062
	Ditto	G. O. No 3095-XI—447-E., dated 20th October 1917.	68,270	6 „	64,482	...		...	1,949
	Water-works	G. O. No. 1226-XI—185E., dated 6th April 1914	50,000	4 „	40,932	...		...	1,960
		G. O. No. 2228-XI—523D., dated 29th June 1910	52,665	4 „	32,720	...		...	2,469
	Miscellaneous purposes.	G. O. No. 2484-XI—805D., dated 16th July 1910.	1,50,000	4 „	82,470	...		...	21,202
	Purchase of water works machinery.	G. O. No. 1691-XI—185-E., dated 27th March 1917	50,000	6 „	41,142	...		...	8,858
	Putting the Pumping Plant in order.	G. O. No. 1273-XI—185-E., dated 30th June 1915 and G. O. No. 4110-XI—185-E., dated 12th October 1916	30,000	4 „	26,860		27,31,259	...	1,089
Bisauli town area loan (Budaon).	Filling in a tank.	G. O. No. 1770-XI—55, dated 5th June 1914	1,000	4 „	501	...	501		99
Basti	For construction of a vegetable and meat market.	G. O. No. 2055-XI-127—1917, dated 28th June 1918	10,000	6 „	9,612	...	9,612	...	388
Budaon Municipality.	Drainage	G. O. No. 669-XI—551D., dated 4th March 1909	50,000	4 „	29,880	...	28,880	...	2,392
Cawnpore do.	Water-works	G. O. No. C—3-XI—390-60, dated 28th January 1893	14,50,000	4 „	1,73,854	...		...	45,667
	Water supply	G. O. No. 1017-XI—364D., dated 30th March 1905	1,00,000	4 „	32,630	...		...	5,834
	Sewerage	G. O. No. 3139-XI—105-1905, dated 16th November 1905	1,00,000	4 „	38,612	...		...	5,602
	Water-works	G. O. No. 2708-XI-859D., dated 14th August 1911	6,00,000	4 „	5,29,468	...		...	12,951
	Construction of meat shops.	G. O. No. 1572-XI—228-D., dated 16th August 1915	7,000	4 „	2,963			...	...
	Sewerage Scheme.	G. O. No. 3666-XI—237-A., dated 17th November 1902.	10,00,000	4½ „	...	(a) 10,00,000	17,77,527	...	...
Chandausi do. (Moradabad)	Drainage	G. O. No. 160-XI—93-1905, dated 13th January 1906	1,00,000	4 „	44,207	...		...	5,390
	Ditto	G. O. No. 94-XI—93-1905, dated 9th January 1907	20,000	4 „	8,814	...	53,021	...	1,080
		Carried over			53,47,437	10,00,000	63,47,437	...	4,25,559

(a) The balance as per the account of the Sinking Fund formed for the repayment of the Loan is Rs. 5,96,500, *vide* details given below:—

	Rs.
Original debt	10,00,000
Deduct Amount paid to the Sinking Fund up to 31st March 1920	*4,03,500*
	5,96,500

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
UNITED PROVINCES OF AGRA AND OUDH—*contd.*		Brought forward .	Rs.		Rs. 53,47,437	Rs. 10,00,000	Rs. 63,47,437	Rs. ...	Rs. 4,25,559
Dehra Dun Municipality.	Water-works .	G. O. No. 1334-XI—627A., dated 9th May 1895 .	91,000	4 per cent.	27,689	...	...	...	4,008
	Water-supply	G. O. No. 42-XI—423D., dated 3rd January 1907 .	31,000	4 „	13,649	...	41,338	...	1,675
Fyzabad do.	Drainage .	G. O. No. 3494-XI—242D., dated 22nd September 1904 .	50,000	4 „	16,348	...	...	...	2,919
	Ditto .	G. O. No. 43-XI—242D., dated 8th January 1906 .	50,000	4 „	20,681	...	37,029	...	2,751
Hapur (Meerut) do.	Ditto .	G. O. No. 1843-XI—549D., dated 23rd May 1913 .	66,000	4 „	14,292	...	14,292	...	10,916
Hathras do. (Aligarh).	Ditto .	G. O. No. 3536-XI—658D., dated 9th October 1908 .	1,15,000	4 „	62,727	...	62,727	...	5,741
Jaunpore do.	Ditto .	G. O. No. 982-XI—548D., dated 10th February 1908 .	1,50,000	4 „	85,782	...	85,782	...	7,319
Jhansi do.	Water-works	G. O. No. 3274-XI—491-D., dated 29th September 1911	40,000	4 „	27,661	...	...	...	1,735
	Purchase of a building for Municipal Office.	G. O. No. 1958-XI—129-D., dated 22nd October 1915 .	5,000	4 „	2,119	...	29,780	...	998
Kashipore do. (Naini Tal).	Protective Works.	G. O. No. 1815-XI—2, dated 28th March 1895 . .	6,500	4½ „	1,662	...	1,662	...	310
Barant Notified Area (Meerut).	Drainage Scheme.	G. O. No. 2088-XI—30—1918, dated 4th July 1918 .	4,000	6 „	3,696	...	3,696	...	204
Kandhla (Mozaffarnagar).	Raising and metalling a road.	G. O. No. 734-XI—324-E., dated 10th April 1915 .	5,000	4 „	544	...	544	...	1,059
Sardhana do.	Drainage Scheme.	G. O. No. 3183-XI—80—1918, dated 23rd December 1918	12,000	6 „	11,673	...	11,673	...	327
Khurja (Bulandshahr) Municipality.	Drainage .	G. O. No. 748-XI—822D., dated 4th March 1912 .	1,00,000	4 „	71,440	...	71,440	...	4,325
Lucknow do.	Construction of Tube wells.	G. O. No. 700-XI—453-E., dated 15th February 1917 .	1,70,000	5 „	1,27,471	...		...	14,891
	Water-works Project.	G. O. No. 161-X—31, dated 12th January 1893 . .	13,20,000	4 „	3,10,273	...		...	62,642
	Drainage . .	G. O. No. 1719-XI—100, dated 7th June 1906 . .	4,00,000	4 „	2,87,611	...		...	11,186
	Water-works .	G. O. No. 734-XI—743D., dated 10th March 1909 .	1,18,000	4 „	48,900	...		...	4,695
	Drainage .	G. O. No. 665-XI—D., dated 3rd March 1909 . .	1,25,000	4 „	95,077	...		...	3,291
	Ditto .	G. O. Nos. 3758-XI—D., dated 2nd December 1909, and 2480-XI—D, dated 16th July 1910	3,40,000	4 „	2,71,902	...		...	8,438
	Rebuilding houses.	G. O. No. 709-XI—345-E., dated 15th February 1917 .	50,000	5 „	33,362	...		...	11,907
	Drainage .	G. O. No. 1640-XI—D., dated 18th May 1911 .	1,13,000	4 „	75,554	...		...	5,089
	Miscellaneous	G. O. No. 2348-XI—43, dated 16th April 1914 . .	50,000	4 „	39,924	...		...	1,999
	Water-works .	G. O. No. 3187-XI—43-E., dated 16th September 1913	1,00,000	4 „	77,786	...		...	4,080
	Completion of the first portion of the Jaganli village Scheme.	G. O. No. 790-XI—261, dated 15th April 1918 .	45,000	6 „	43,151	...		...	1,250
	Overhauling expenditure of water-works plant.	G. O. No. 1449-XI—43-E., dated 30th August 1919 .	50,000	6 „	49,336	...	...	50,000	664
	Hussaingunj improvement scheme.	G. O. No. 1040-M—XI-53, dated 28th August 1919 .	1,00,000	6 „	98,672	...	...	1,00,000	1,328
	Advances for building houses	G. O. No. 2289-XI—345-E., dated 30th November 1915.	50,000	4½ „	39,738	...		...	2,740
	Carriage of sullage, etc.	G. O. No. 1475-XI—261E., dated 31st March 1917 .	1,00,000	5 „	92,795	...	16,90,952	...	3,236
Meerut do.	Water-works .	G. O. No. 2213-XI—527-A., dated 17th August 1895 .	7,50,000	4 „	2,44,933	...	2,44,933	...	32,375
		Carried over .			76,43,285	10,00,000	86,43,285	1,50,000	6,39,787

STATEMENT SHOWING THE INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH —*concld.*		Brought forward .			76,43,285	10,00,000	86,43,285	1,50,000	6,39,787
Mirzapore Municipality.	Drainage .	G. O. No. 3896-XI—376-D., dated 4th November 1904 .	1,15,000	4 p. c.	41,131	...		...	6,569
	Ditto .	G. O. No. 34-XI—376-D., dated 6th January 1906 .	85,000	4 „	35,270	...		...	4,663
	Ditto .	G. O. No. 653-XI—376-D., dated 7th March 1907 .	65,000	4 „	28,724	...		...	3,504
	Water-works .	G. O. No. 795-XI—906-D., dated 14th March 1910 .	2,98,000	4 „	2,25,558	...		...	12,398
	Meters and do.	G. O. No. 533-XI—343-E., dated 22nd March 1916 .	10,000	4 „	6,462	...	3,37,145	...	939
Moradabad do.	Drainage .	G. O. Nos. 88-XI—550-D., dated 9th January 1908, and 1293-XI—550-D., dated 16th April 1910 .	4,82,000	4 „	3,13,886	...	3,13,886	...	19,074
Muthra do.	Water-supply scheme.	G. O. No. 137-XI—D., dated 10th November 1915 .	1,50,000	4 „	1,28,681	...	1,28,681	..	5,654
Mussoorie do.	Water-works .	G. O. No. 2064—X-2, dated 16th April 1895 .	10,000	4½ „	3,223	...		...	450
	Ditto .	G. O. No. 1442-XI—2, dated 28th March 1894 .	36,000	4½ „	9,042	...		...	1,733
	Sewerage Project.	G. O. No. 591-XI—75-B., dated 18th March 1896 .	40,000	4 „	10,228	...		...	1,832
	Ditto .	G. O. No. 1780-XI—654-B., dated 25th July 1899 .	11,000	4 „	...	...		...	760
	Water-supply and Lighting.	G. O. No. 2909-XI—681-1905, dated 15th October 190 .	7,30,000	4 „	5,35,233	...		...	19,991
	Electric light Installation.	G. O. No. 600-XI—690-D., dated 4th March 1911 .	23,000	4 „	5,341	...		...	2,523
	Ditto .	G. O. No. 709 XI—690-D., dated 28th February 1912 .	8,000	4 „	2,739	...		...	843
	Water-supply and Lighting.	G. O. No. 3784-XI—674-D., dated 3rd November 1908 .	2,42,000	4 „	1,84,045	...		...	6,372
	Electric installation in houses, etc.	G. O. No. 3384-XI—674-D., dated 3rd November 1909 .	50,000	4 „	...	...		...	5,908
	Water-works .	G. O. No. 954-XI—690-D., dated 24th March 1910 .	30,000	4 „	3,555	...		...	3,419
	Hydro-electric scheme.	G. O. No. 960-XI—674-D., dated 24th March 1910 .	44,000	4 „	27,027	...		...	2,304
	Hydro-Electric Water-supply scheme.	G. O. No. 746-XI—674-D., dated 4th March 1912 .	35,000	4 „	25,717	...		...	1,487
	Ditto .	G. O. 1062-XI—674 D., dated 23rd March 1912 .	7,000	4 „	5,142	...		...	297
	Remodelling low tension lines of Hydro-Electric scheme.	G. P. No. 3556-XI—674D., dated 23rd September 1912.	70,000	4 „	51,413	...		...	2,980
	Electric light .	G. O. No. 1201-XI—690D, dated 3rd April 1914 .	18,000	4 „	9,876	...		...	1,755
	Electric scheme	G. O. No. 4409-XI—189-E., dated 6th December 1913 .	74,000	4 „	60,535	...		...	2,910
	Electric light connection.	G. O. No. 718-XI—690D., dated 25th February 1913 .	30,000	4 „	13,421	...		...	3,040
	Ditto .	G. O. No. 1984-XI—690-D., dated 10th July 1916 .	10,000	5 „	7,490	...		...	878
	House wiring and water connections.	G. O. No. 1388-XI—690-D., dated 15th July 1915 .	16,000	4 „	10,336	...		...	1,500
	Electric scheme	G. O. No 1675-XI—189—E., dated 22nd May 1914 and 2448-XI—189—E., dated 20th September 1918.	2,25,641	4 „	2,11,813	...	...	...	9,310
	House connection with electric system.	Ditto ditto .	55,464	4 „	41,124	...	...	...	7,312
	Ditto	Ditto ditto .	63,906	4 „	56,968	...	12,74,271	...	6,938
Nagina (Bijnor)	Drainage .	G. O. No. 787-XI—329-1906, dated 15th March 1907 .	40,000	4 „	18,795	...	18,795	...	2,111
do.									
Naini Tal do.	Water-works .	G. O. No. 1377-XI—525-B., dated 29th May 1900	4,00,000	4 „	1,88,088	...		...	22,339
	Miscellaneous Purposes.	G. O. No. 842-XI—200-D., dated 19th March 1906 .	75,000	4 „	13,300	...	2,01,388	...	1,761
		Carried over .			99,17,451	10,00,000	1,09,17,451	1,50,000	8,03,341

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-2. Borrowed.	Repaid.
UNITED PROVINCES OF AGRA AND OUDH—*contd.*		Brought forward	Rs.		Rs. 93,17,451	Rs. 10,00,000	Rs. 1,09,17,451	Rs. 1,50,000	Rs. 8,03,341
Pilibhit Municipality.	Town Hall and Compensation for land.	G. O. No. 2126-XI—227-E., dated 4th August 1914	36,500	4 p. c.	18,224	...	18,224	...	3,627
Ujhani do. (Budaon).	Drainage	G. O. No. 3313-XI—558-D., dated 1st November 1907	4,000	4 „	195	...	...	...	391
	Construction of Markets, etc.	G. O. No. 1236-XI—181-E., dated 3rd April 1913	27,000	4 „	10,714	...	10,909	...	2,790
Shahjahanpur District Board.	Construction of a bridge	G. O. No. 170-IX—53, dated 8th March 1913, and No. 231-IX—53, dated 7th April 1913	1,20,000	4 „	53,698	...		...	12,162
	Do. of a bridge	G. O. No. 175-IX—53, dated 18th February 1914 and 438-IX—53, dated 13th April 1914.	1,00,000	4 „	81,810	...	1,35,503	...	3,928
Farrukhabad District Board.	Do. of a bridge	G. O. No. 519-IX—116, dated 28th July 1913, and 248-IX—116, dated 10th March 1914	44,000	4 „	21,478	...		...	4,864
Do.	Construction of a new hospital building.	G. O. No. 183-XI—120, dated 28th March 1917	40,000	4½ „	...	40,000	61,478	...	...
Mirzapur do.	Miscellaneous	G. O. No. 457-IX—49, dated 27th June 1913	58,000	4 „	22,930	...	22,930	...	6,005
		TOTAL UNITED PROVINCES OF AGRA AND OUDH			1,01,26,500	10,40,000	1,11,66,500	1,50,000	8,37,108
PUNJAB.									
Amritsar Municipality.	Water-works	G. I. F. D. No. 272, dated 5th June 1902	12,00,000	4 p. c.	4,97,607	...	...	...	47,588
	Renewal of conservancy tram line.	G. I. F. D., B. & C. No. 176, dated 27th March 1914	38,000	4 „	19,000	...	...	...	3,167
	City Electrification scheme.	G. I. F. D. No. 56, dated 27th January 1915	4,50,000	4 „	3,68,148	...	8,84,755	...	17,679
Dalhousie do.	Water supply scheme.	G. P. B. & C. No. 616, dated 11th October 1915	10,600	4 „	9,088	...	9,088	...	401
Dharamsala do.	Water-works	G. P. No. 594, dated 22nd December 1903	15,000	4 „	4,745	...	4,745	...	879
Hazro do.	Intermural Drainage.	G. P. B. & C. No. 466, dated 30th August 1912							
Hushiarpur do.	Extension of bund.	G. P. B. & C. No. 336, dated 5th May 1913	25,000	4½ „	1,000	...	1,000	...	4,000
Lahore do.	Water-works and Drainage.	G. I. F. D. No. 549-A, and 638-A, dated 28th January 1882 and 6th February 1903, respectively	17,75,000	4 „	1,60,400	...		...	85,177
	Conservancy Tramways.	G. P. No. 462, dated 30th September 1899	5,00,000	5 „	...	...	1,60,400	...	36,000
	Paving of Streets and Lanes.	G. P. No. 160, dated 19th March 1914	1,00,000	4 „					
Ludhiana do.	Water-works	G. P. Notification No. 1-13, dated May 1907 G. P. No. 261, dated 20th April 1907	2,00,000	4½ „	...	1,01,811	1,01,811	...	10,561
Murree do.	Re-alignment and reconstruction.	Dy. No. 335, dated 11th May 1916	36,000	4 „	26,635	...	...	...	3,245
	Water-works	G. P. B. & C. No. 56, dated 25th January 1917	1,00,000	4 „	34,607	...	...	...	4,230
	Re-alignment and reconstruction of Roads.	G. P. B. & C. No. 19872, dated 1st November 1917	10,000	6 „	8,437	...	69,679	...	804
Multan do.	Drainage scheme.	G. P. No. 240, dated 6th May 1905	1,20,000	5 „	...	48,260	48,260	...	6,925
Rewari do.	Water-works	G. P. B. & C. No. 322, dated 12th May 1915	1,00,000	4 „	85,731	...	85,731	...	3,780
Simla do.	Water-works Sewage Scheme.	G. I. F. D. No. 72, dated 7th September 1892	9,26,438	4 „	42,385	...	...	...	51,660
	Do.	G. P. No. 14598, dated 20th October 1898	3,00,000	4 „	12,753	...	...	...	20,734
	Extension of do.	G. I. H. D. No. 180, dated 30th November 1900	5,00,000	4 „	3,18,190	...	...	...	15,565
	Do. Hydro-Electric Scheme.	G. P. F. D. No. 1646, dated 17th July 1914	2,75,000	4 „	2,35,786	...	...	...	10,387
		Carried over			6,09,114 12,15,398	1,50,071	13,65,469	...	3,22,782

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
PUNJAB—*contd.*		Brought forward	Rs.		Rs. 12,15,398 / 6,09,114	Rs. 1,50,071	Rs. 13,65,469	Rs. ...	Rs. 3,22,782
Simla Municipality.	Improvement scheme.	G. P. F. D. No. 2066-S. B., dated 3rd August 1914	1,46,797	4 p. c.	1,10,788	...	...	...	6,125
	Extension of electricity to the Benelal Estate.	G. P. B. & C. No. 866, dated 10th January 1919.	40,000	6 „	36,978	...	...	...	3,022
	Second extension of the Hydro-electric scheme.	G. P. B. & C. No. 24172, dated 10th November 1919	1,00,000	5 „	1,00,000	...	8,56,880	1,00,000	...
Sargodha do.	Water supply	G. P. B. & C. No. 334, dated 11th May 1916	70,000	4 „	52,357	...	52,357	...	7,470
Umballa do.	Drainage scheme.	G. I. F. D. No. 6465-A, dated 21st December 1901	70,000	4 „	44,881	...	44,881	...	2,166
Sialkot do.	Water supply	G. I. F. D. No. 257, dated 7th April 1913	2,50,000	4 „	2,23,620	...	2,23,620	...	9,087
Shahpur (Bhera) do.	Extramural Drainage.	G. I. F. D. No. 144 dated 19th February 1915	20,000	4½ „	12,925	...	12,925	...	1,542
Jullunder do.	Drainage Scheme.	G. P. No. 20402-F., dated 6th November 1917	2,00,000	6 „	1,82,299	...	1,82,299	...	9,108
Campbellpur (Attock).	Extension of town.	G. P. B. & C. No. 3273, dated 2nd February 1920	25,000	6 „	25,000	...	25,000	25,000	...
Gogub (Lyallpur).	Construction of certain works.	G. P. B. & C. No. 3292, dated 2nd February 1920	1,00,000	6 „	1,00,000	...	1,00,000	1,00,000	...
Montgomery.	Drainage scheme.	G. P. B. & C. No. 3307, dated 2nd February 1920	60,000	6 „	60,000	...	60,000	60,000	...
Jhang	Construction of certain works.	G. P. B. & C. No. 5350, dated 24th February 1920	1,00,000	6 „	1,00,000	...	1,00,000	1,00,000	...
Khushab	Water works	G. P. C. & I. No. 16538, dated 3rd July 1919	47,000	6 „	47,000	...	47,000	47,000	...
		TOTAL PUNJAB			29,20,360	1,50,071	30,70,431	4,32,000	3,61,302
BURMA.									
Akyab Municipality.	Scavenging scheme.	L. G. M. D. No. 132-5T.-2, dated 6th September 1905	3,00,000	4 p. c.	1,48,877	...	...	...	15,511
	For the Extension of Water-supply scheme.	L. G. M. Deptt. No. 103-5T.-6, dated 3rd February 1909	30,000	4 „	16,413	...	...	...	1,491
	Completion of Water-works.	L. G. Municipal Department No. 753-5T.-6, dated 19th January 1911	97,000	4 „	62,614	...	2,27,904	...	4,154
Allaumyo do.	For surface drainage and conservancy improvement.	L. G. M. Dept. No. 1282-9 T.-3, dated 26th December 1908	10,000	4 „	4,001	...	4,001	...	712
Insein do.	For Sanitary Town planning.	L. G. M. Dept. No. 1011—3T.—1, dated 23rd February 1911	24,000	4 „	15,470	...	15,470	...	1,103
Henzada do.	Improvement of conservancy.	L. G. M. Dept. No. 127-4T.-1, dated 6th January 1908	80,000	4 „	39,617	...	...	...	4,144
	Acquisition of land for house sites and Bazar.	L. G. M. Dept. No. 120-4-T.-4, dated 3rd March 1911	10,000	4 „	1,180	...	40,797	...	1,142
Kyaiklat do.	For conservancy scheme.	L. G. M. Dept. No. 929—4T. 6, dated 21st January 1910	80,000	4 „	51,567	...	...	...	3,678
	Water-supply scheme.	L. G. M. Dept. No. 46—4T.-10, dated 4th March 1912	10,000	4 „	6,903	...	58,470	...	442
Letpadan do.	Construction of a new Municipal Office and re-modelling Bazar buildings.	L. G. M. Dept. No. 231 - 3T.-14, dated 6th March 1912	20,000	4 „	4,657	...	4,657	...	2,194
Mandalay do.	Construction of bazar.	L. G. M. Dept. No. 804—7T.-5, dated 29th September 1902	7,23,000	5 „	...	7,23,000	...	...	...
	For carrying out conservancy scheme.	L. G. M. Dept., No. 501—7T.-9, dated 11th August 1905	80,000	5 „	...	80,000	8,03,000	...	...
		Carried over			3,51,299	8,03,000	11,54,299	...	34,871

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
		Brought forward	Rs.		Rs. 3,51,299	Rs. 8,03,000	Rs. 11,54,299	Rs. ...	Rs. 34,871
BURMA—*contd.*									
Mergui Municipality.	Construction of a new hospital.	L. G. M. Dept. No. 522-6T.-13, dated 28th October 1908	10,000	4 p. c.	5,471	...	...	...	497
	Relaying the burnt out area Mgetma quarter.	L. G. M. No. 276—6T.-2D., dated 8th March 1915	8,000	4 „	4,283	...	...	...	2,020
	Reclamation and lay out of the foreshore Mergui town.	L. G. M. No. 719—6T.-17 of 19th March 1920	15,500	6 „	15,500	...	25,254	15,500	...
Moulmein do.	Street lighting	L. G. M. Dept. No. 1178-6T., dated 31st August 1898	80,000	5½ „	...	80,000	...	...	...
	Water-works	L. G. M. Dept. No. 872-6-F.-1, dated 22nd May 1901	9,36,000	5 „	...	9,36,000	...	...	...
	Water-works improvement.	L. G. M. Dept. No. 687-6-T.-4, dated 18th December 1906	1,00,000	4 „	44,155	...	10,60,155	...	5,378
Myaungmya Municipality.	Building, bazars and replacing latrines.	L. G. M. Dept. No. 687-19-4-T., dated 21st September 1901	45,000	4 „	9,211	...	9,211	...	2,836
Myanaung do.	Sanitary Improvement.	L. G. M. Dept. No. 339-4T.-8, dated 11th July 1907	25,000	4 „	3,114	...	3,114	...	961
Pakokku do.	For construction and repairs of wells and bazar buildings, etc.	L. G. M. Dept. No. 290-9T.-6, dated 7th March 1907	25,000	4 „	11,041	...		...	1,344
	Construction of a new Municipal Bazar.	L. G. M. Dept. No. 743-9-T. S. dated 19th March 1920, and telegram No. 13-C., dated 28th March 1920.	90,000	6 „	90,000	...	1,01,041	90,000	...
Pegu do.	Construction of a new Bazar.	L. G. M. Dept. No. 33—3T.-12, dated 2nd March 1912	33,000	4 „	22,814	...	...	...	1,456
	Completion of the Market.	L. G. No. 239 M.—3T.-9, dated 30th November 1914	32,000	4 „	26,193	...	49,007	...	1,254
Prome do.	Water-supply and drainage.	L. G. M. Dept. No. 979-3 T.-3, dated 31st March 1902	1,50,000	4 „	30,658	...	30,658	...	9,456
Rangoon do.	Public Works	L. G. No. 184-2 T.-33, dated 3rd July 1902	4,33,000	4½ „	...	4,33,000		...	...
	Ditto	L. G. No. 3786-A., dated 9th July 1902	13,00,000	4½ „	...	13,00,000		...	...
	Reclamation Work.	L. G. No. 23-2T.-33, dated 1st September 1902	6,00,000	4½ „	...	6,00,000		...	...
	Ditto	L. G. No. 111-2-T.-61, dated 25th August 1910	15,00,000	4 „	...	15,00,000		...	...
	High pressure Water-supply.	G. I. F. D. No. 4104, dated 9th August 1889	3,00,000	5½ „	...	1,50,000		...	...
	Works connected with high-level Water-supply.	L. G. No. 812-2F.-21, dated 30th August 1893	7,10,000	5 „	...	2,40,000		...	...
	Public Works	L. G. No. 396-2T.-33, dated 13th May 1903	15,00,000	4½ „	...	15,00,000		...	...
	Water-works	L. G. No. 362-2T.-50, dated 10th November 1904	9,22,500	4½ „	...	9,22,500		...	...
	Ditto	L. G. No. 418-2 T.-54, dated 16th November 1905	3,00,000	4½ „	...	3,00,000		...	...
	Drainage Scheme.	G. I. F. D. No. 4104, dated 9th August 1889, C. C. Genl. Deptt. No 409-17 R. M., dated 19th July 1887	4,00,000 23,00,000	5½ „ 5½ „	...	2,00,000 6,32,500		...	... 57,500
	Ditto	L. G. No. 896-2 T.-36, dated 25th August 1900	7,35,000	4½ „	...	7,35,000		...	...
	Ditto	L. G. No. 418-2 T.-54, dated 16th November 1918	3,00,000	4½ „	...	3,00,000		...	...
	Public Works	L. G. No. 896-2 T.-36, dated 25th August 1900	4,23,000	4½ „	...	4,23,000		...	...
	Ditto	Ditto	3,74,000	4½ „	...	3,74,000		...	...
	Ditto	L. G. No. 958-2 T.-36, dated 23rd July 1901	5,00,000	4½ „	...	5,00,000		...	...
		Carried over			6,13,739	1,01,10,000 18,19,000	24,32,739	1,05,500	1,17,573

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
		Brought forward .	Rs.		Rs 6,13,739	Rs. 18,19,000	Rs. 24,32,739	Rs. 1,05,500	Rs. 1,17,573
BURMA—*contd.*						1,01,10,000			
	Public Works.	L. G. No. 678-2 T.-50, dated 23rd September 1904 . L. G. No. 765-2 T.-50, dated 27th October 1904 . L. G. No. 974-2 T.-50, dated 31st January 1905 .	1,98,000	4 p. c.	...	1,98,000		...	...
	Reclamation Work.	L. G's. telegram No. 76-C., dated 5th November 1908 .	27,50,000	4 „	...	27,50,000		...	...
	Hlawga Waterworks.	L. G. Nos. 303-2 T.-54, dated 9th September 1905, and 433-2 T.-54, dated 23rd October 1905 . .	1,66,000	4½ „	...	1,66,000		...	...
	Public Works.	L. G. No. 56-2 T.-34, dated 1st March 1906 .	3,94,000	4 „	...	3,94,000		...	...
	Ditto .	L. G. No. 386-2 T.-65, dated 9th August 1906 . .	5,20,000	4 „	...	5,20,000		...	...
	Water-works .	L. G. Tele. No. 226-C., dated 27th July 1908 . .	7,23,000	4 „	...	7,23,000		...	...
	Ditto	Ditto . .	4,21,000	4 „	...	4,21,000		...	...
	Public Works.	L. G. No. 16-2 T.-49, dated 2nd September 1907 . .	6,94,000	4 „	...	6,94,000		...	...
	Ditto .	L. G. No. 767-2-T.-77, dated 20th September 1910	5,70,000	4 „	...	5,70,000		...	...
	Ditto .	L. G. No. 817M.-2T.-51, dated 5th October 1911 .	1,42,000	4 „	...	1,42,000		...	...
	Water-works	L. G. No. 817 M.-2 T.-51, dated 5th October 1911 .	99,000	4 „	...	99,000		...	...
	Drainage .	L. G. No. 817M.-2 T.-51, dated 5th October 1911 .	2,72,500	4½ „	...	2,72,500		...	...
	Public Works	L. G. No. 2224-M.-2 T.-78, dated 19th November 1912 .	1,55,000	4 „	...	1,55,000		...	...
	Ditto .	Ditto . .	5,66,000	4 „	...	5,66,000		...	...
	Reclamation Work.	L. G. No. 421-2 T.-50 dated 12th November 1904 .	2,00,000	4½ „	...	2,00,000		...	...
	Drainage .	L. G. No. 2224-M., dated 19th November 1912	70,000	4 „	...	70,000		...	...
	Reclamation Work.	L. G. No. 23-2-T.-33, dated 1st September 1912 . .	5,00,000	4½ „	...	5,00,000		...	...
	Ditto .	Ditto . .	5,00,000	4½ „	...	5,00,000		...	...
Shwebo Municipality.	Improvement in Municipal Bazar.	L. G. M. Dept. No. 293-8T.-3, dated 7th February 1908.	30,000	4 „	16,412	...	1,90,50,500 16,412	...	1,491
Tavoy do. .	Construction of a new hospital	L. G. M. Deptt., No. 170—6-T.-2, dated 6th January 1909	14,500	4 „	7,930	...	7,930	...	721
Thayetmyo do.	Improvement to hospital bazar and roads.	L. G. M. Dept., No. 658—9-T.-5, dated 22nd January 1907	20,000	4 „	8,819	...	...	...	1,081
	Constructing fly proof meat market.	L. G. M. Dept., No. 157—9-T-7 of 19th March 1920, and telegram No. 14-C. of 28th March 1920 .	8,000	6 „	8,000	...	16,819	8,000	...
Thaton do. .	Improvement of Water supply.	L. G. M. Dept., No. 791—6T.-10, dated 18th August 1906	7,000	...	1,666	...	1,666	...	514
Toungoo do.	Improvement of conservancy scheme.	L. G. M. Deptt., No. 125—6-T.-3, dated 6th January 1908	10,000	4 „	4,953	...	...	...	517
	Extension and improvement of municipal market.	L. G. M. Deptt., No. 562—6-T-15, dated 19th May 1909	10,000	4 „	5,964	...	...	...	478
	To build a new hospital.	L. G. No. 717—6-T.-24, dated 18th September 1914 .	70,000	4 „	57,262	...	68,179	...	2,756
Manbin do. .	For Completion of water supply scheme.	L. G's. No. 669—4-T-4 of 21st July 1919 . .	18,500	6 „	18,500	...	18,500	18,500	...
Kyaukpyin do.	For acquisition for paddy lands.	L. G's. telegram No. 12-C. of 28th March 1920 .	30,000	6 „	30,000	...	30,000	30,000	...
		Carried over .			7,73,245	2,08,69,500	2,16,42,745	1,62,000	1,25,131

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
		Brought forward	Rs.		Rs. 7,73,245	Rs. 2,08,69,500	Rs. 2,16,42,745	Rs. 1,62,000	Rs. 1,25,131
BURMA—*contd.*									
Moulmein Port Fund.	Construction of a new buoy vessel.	G. I. F. D. No. 4370-A., dated 25th July 1908	2,00,000	4 p. c.	38,867	...	38,867	...	6,900
Rangoon Port Trust.	Acquisition of land.	G. I. Tele. No. 5037-A., dated 8th September 1905	49,00,000	4 „	...	41,61,000	...	...	...
	New Port Works Scheme.	G. I. Tele. No. 5334-A., dated 20th September 1905	40,00,000	4 „	...	40,00,000	...	...	...
		Ditto.							
		G. I. Tele. No. 5285, dated 8th September 1905	7,00,000	4 „	...	3,00,000	...	...	...
	Construction of certain works and improvements to Port Trusts.	G. I. Tele. No. 6344-A., dated 4th December 1902	30,00,000	4½ „	...	30,00,000	...	...	...
		Do. do.	10,00,000	4 „	...	10,00,000	...	...	...
	Acquisition of land and construction of jetties.	L. G. M. and Com. Deptt. Notification No. 32, dated 29th August 1907 and 792-1-P.-52, dated 24th August 1907	7,51,000	4 „	...	7,51,000	...	...	...
	Construction of certain works and improvements.	Marine and Com. Deptt. Endorsement Nos. 30, dated 26th August 1909, and 1169-1-P.-62, dated 26th August 1909	32,00,000	4 „	...	32,00,000	...	...	...
	New Port Works and River Training.	Marine and Com. Deptt. Notification No. 22, dated 29th May 1908, and Endt. No. 283-1-P—28, dated 8th June 1908	50,00,000	4 „	...	50,00,000	...	...	...
	River Training Works.	L. G. Endt. No. 104—1-P-65, dated 5th October 1910, and Notn. No. 28, dated 27th September 1910	6,00,000	4 „	...	6,00,000	...	...	...
	Ditto	L. G. Endt. No. 356—1P.—42, dated 23rd August 1911 and Notn. No. 28, dated 16th August 1911	9,50,000	4 „	...	9,50,000	...	...	...
	Ditto	L. G. M. and Com. Deptt. No. 26, dated 24th July 1912	9,00,000	4 „	...	9,00,000	...	...	...
	Construction of certain Works and Improvement.	L. G. M. and Com. Deptt. Notification No. 33, dated 4th August 1913	36,00,000	4 „	...	35,00,000	...	...	...
							2,73,62,000		
Tavoy Port Fund.	Construction of Jetties.	L. G. Tele. No. 12-C., dated 28th March 1914, superseded by No. 385—5 P-3, dated 17th October 1914	65,000	4 „	47,413	...	47,413	...	3,798
	Resurvey and improvement of Tavoy river.	L. G. Com. Deptt. No. 819—2-P.-20, dated 17th August 1909	5,000	4 „	...	...	...	...	593
		TOTAL BURMA			8,59,525	4,82,31,500	4,90,91,025	1,62,000	1,36,422
BIHAR AND ORISSA.									
Arrah Municipality.	Construction of a Municipal Market.	B. G. No. 1434-2 M., dated 16th December 1913	20,000	4 p. c.	8,960	...		...	2,027
	Water-works	B. and O. No. 171-T. M., dated 24th May 1893	1,00,000	4 „	23,483	...	32,443	...	4,673
Bhagalpur do.	Extension of Water works.	B. G. No. 1092-M., dated 13th December 1907	85,500	4 „	42,437	...		...	4,421
		B. G. No. 447-M., dated 7th February 1896	3,00,000	4 „	97,945	...		...	12,953
	Construction of office building.	B. G. No. 1944-M., dated 18th December 1908	22,000	4 „	12,057	...		...	1,093
	Purchasing a low service pump, etc.	B. G. No. 749-M., dated 5th June 1909	10,000	4 „	5,732	...	1,58,171	...	437
Gaya do.	Drainage and Water-works Scheme.	B. and O. M. D. No. 2368-M., dated 7th March 1913	1,00,000	4 „	73,554	...	73,554	...	4,241
		Carried over			2,64,168	...	2,64,168	...	29,395

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BIHAR AND ORISSA—*contd.*		Brought forward			2,64,168	...	2,64,168	...	29,895
Hazaribagh Municipality.	Drainage Scheme.	B. & O. G., No. 14687-M., dated 22nd December 1913	20,000	4 p. c.	15,559	...	15,559	...	815
Jamalpur do.	Construction of a Market.	G. B. M. D. No. 525-M., dated 9th March 1912	10,000	4 „	2,882	...	2,882	...	1,076
Monghyr do.	Cost of a steam-roller.	B. G. No. 190-M., dated 29th January 1912	6,500	4 „	1,514	...		...	713
	Water-works	B. G. No. 659-M., dated 25th March 1912	5,000	4 „	3,457	...		...	221
	Drainage	B. G. No. 949-T. M., dated 4th October 1911	67,000	4 „	43,325	...	51,293	...	2,956
Motihari do.	Drainage schemes.	B. and O. No. 3571-M, dated 17th March 1916	8,217	4 „	7,049	...	7,049	...	310
Mozufferpore do.	Construction of a septic tank.	B. G. No. 1073-M., dated 7th March 1903	60,000	4½ „	16,244	...		...	2,837
	Water Works.	B. and O. No. 3855-M., dated 22nd March 1916	79,000	4 „	69,277	...	85,521	...	2,917
Madhbami do.	Construction of Greisson Market.	B. & G. No. 26-M, dated 3rd January 1920	50,000	6 „	30,000	...	30,000	30,000	...
Patna do.	Drainage	B. G. No. 19-T. M., dated 29th April 1893	3,18,000	4½ „	78,311	...		...	15,376
	Flushing the Municipal drains.	B. G. No. 2717-M., dated 10th August 1900	50,000	4 „	1,505	...	79,816	...	2,923
Puri do.	Drainage scheme.	B. G. No. 909-M., dated 13th November 1907 B. & O. G. No. 953-M., dated 23rd June 1919	60,000	4 and 6 „	34,685	...	34,685	10,000	2,718
Purnea do.	Improvement of roads and methar sheds.	G. B. M. D. No. 1018-T. M., dated 11th October 1910 and B. G. No. 233-T. M., dated 12th May 1911.	15,000	4 „	9,682	...	9,682	...	689
Ranchi do.	Improvement of market.	B. & O. No. 523-M., L. S. G., dated 15th January 1913	15,000	4 „	5,937	...	...	...	1,550
	Construction of a beef market.	B. & O. No. 1885-M., dated 12th February 1915	5,000	4 „	3,622	...	9,559	...	293
Shahebgunj do.	Drainage Scheme.	B. & O. No. 327-M., dated 25th May 1912	35,000	4 „	24,980	...	24,980	...	1,514
Champaran District Board.	Repair of roads damaged by floods.	B. G. No. 309-L. S. G., dated 17th February 1907	50,000	4 „	8,502	...	8,502	...	4,004
Jharia Mines Boards.	Construction of buildings.	B. & O. No. 4276-M., dated 26th March 1915	40,000	4 „	21,974	...	21,974	...	3,896
Jharia Water board.	Supply of water to coal fields.	B. & O. No. 2876-M., dated 3rd March 1916	29,37,000	4 „	13,00,000	...	13,00,000	5,00,000	...
Gaya Lodging House Committee.	Drainage and Water Works	B. & O. M. D. No. 4259-M., dated 28th April 1913	1,00,000	4 „	79,854	...	79,854	...	3,997
Deoghur Lodging House Fund.	Cost of acquiring lands for the site of a Pilgrim camping ground.	B. G. No. 1796-S., dated 25th March 1904	4,000	4 „	1,071	...	...	...	243
	Construction of a pilgrim shed.	B. G. No. 546-S., dated 20th March 1907	8,000	4 „	3,540	...	4,611	...	430
Ranchi District Board.	Improving Lohardaga Gagra Road and construction of a Bungalow.	B. G. No. 81-T.M., dated 6th January 1915	50,000	4 „	40,834	...	40,834	...	1,963
		Carried over			20,70,972	...	20,70,972	5,40,000	81,336

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BIHAR AND ORISSA—*concld.*		Brought forward			20,70,972	...	20,70,972	5,40,000	81,336
Hazaribagh District Board.	For financing the import of Burma rice and making advance to grain merchants.	B. & O. Govt. No. 1044-M., dated 6th September 1919	1,00,000	6¼ p. c.	...	...	...	80,295	80,295
Manbhoom District Board.	Construction of a bridge over the Kasai River.	B. & O. No. 4184-M., dated 27th March 1916	1,00,000	4 „	69,403	...	69,403	...	9,179
Gaya District Board.	Purchase of Burma rice.	B. & O. letter No. 27-M. P., dated 28th November 1919.	1,00,000	Free of interest	...	...	...	1,00,000	1,00,000
Muzaffarpur Board.	Construction of a bridge over Littlegunduck.	B. G. No. 1187-T. M., dated 20th June 1906	60,000	4 p. c.	26,554	...	...	...	3,227
	Cost of replacing bridges damaged by floods.	B. G. No. 738-T. M., dated 6th July 1907	1,25,000	4 „	62,043	...	...	...	6,463
	Providing extra waterways on the Sitamarhi road.	B. & O. No. 6162-M., dated 26th November 1914	1,50,000	4 „	1,13,543	...	2,02,140	...	6,237
Singhbhum District Committee.	Purchase of rice for import into District.	B. & O. Govt. No. 953-M., dated 13th June 1919	50,000	6 „	...	...	...	50,000	50,000
Do.	Purchase of rice to sell it to the poor at cheaper rate during distress.	By order of Chairman on behalf of District committee	19,000	„	...	...	...	19,000	19,000
		TOTAL BIHAR AND ORISSA			23,42,515	...	23,42,515	7,89,295	3,55,737
CENTRAL PROVINCES AND BERAR.									
Akola Municipality.	Water-works	G. I. F. D. Nos. 692—VII-57—8, dated 11th June 1914 and 392—VII-26—3, dated 5th April 1916	2,60,000	4 p. c.	2,60,000	...	2,60,000	...	...
Amraoti camp do.	Improvement of water supply.	Secretariat letter No. 207—VII-24—1, dated 12th March 1912	12,500	4 „	4,251	...	4,251	...	...
Arvi do.	Construction of a Market.	Secretariat letter No. 841—VII-24—6, dated 6th August 1910	15,000	4 „	1,781	...	...	...	1,712
	Water works.	Secretariat letter No. 679—VII-60—1, dated 11th June 1914	1,60,000	4 „	1,40,793	...	1,42,574	...	5,889
Burhanpur do.	Improvement of Waterworks.	C. C. No. 359—VII—24—1, dated 22nd March 1909	30,000	4 „	17,195	...	17,195	...	1,461
Buldana Municipality.	Water-works.	Secretariat No. 782-VII-57—11, dated 2nd July 1914	10,000	4 p. c.	7,964	...	7,964		558
Chhindwara do.	For Town extension.	Secretariat No. 56—VII—60—3, dated 21st January 1914.	30,000	4+6 „	2,148	...	2,148		1,075
Damoh do.	Water-works Scheme.	Secretariat No. 156—VII-57—5, dated 9th February 1915	1,75,000	4 „	1,55,854	...	...	...	3,216
	For water supply.	503—F. VII, dated 19th October 1917.	19,400	6 „	18,324	...	1,74,178	...	554
Drug Notified area.	For constructing certain buildings in the Ganj.	C. C. No. 63—VII-24—16, dated 26th January 1910	6,500	4½ „	688	...	688	...	756
		Carried over			6,08,998	...	6,08,998	...	15,221

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920.			TRANSACTIONS DURING 1919-20.	
					To Government.	To the Public.	TOTAL.	Borrowed	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .			6,08,998	...	6,08,998	...	15,221
CENTRAL PROVINCES AND BERAR—*contd.*									
Harda Municipality.	Extension of water-works.	C. C. No. 41—VII-38—12, dated 17th January 1910 .	95,000	4 p. c.	59,053	...	...	...	4,450
	Drainage Scheme.	Secretariat No. 753—VII-57—10, dated 26th June 1914 .	1,00,000	4 „	87,692	...	1,46,745	...	3,692
Jubbulpore do.	Extension of water-works.	C. C. Municipal No. 359—VII-32—12, dated 21st March 1907 . . .	3,00,000	4 „	1,32,737	...	...	...	16,140
	For acquisition of land for extension of city and Civil station.	C. C. No. 46—VII-24—10, dated 20th January 1910 .	1,70,000	4 „	82,517	...	...	...	8,861
	For making improvement in City and Civil Station.	Secretariat No. 138—VII—60—2, dated 7th February 1914	50,000	4 „	38,708	...	2,53,962	...	2,046
Khandwa do.	Construction of Moghat Water-works.	C. C. No. 919, dated 13th February 1895 . . . . C. C. No. 5923, dated 13th August 1896 . . .	3,60,000	4 „	52,927	...	...	...	20,183
							52,927		
Nagpore do.	Consolidated Loan for road improvement, etc.	Government of India, F. D., No. 5213, dated 24th August 1911 . . .	1,67,955	4 „	1,02,727	...	...	...	7,932
	For Gorewara Tank Project	C. C. No. 116 VII-31—31, dated 26th January 1909 .	7,50,000	4 „	5,18,511	...	...	...	33,100
	For improvement of markets.	Secretariat letter No. 914—24—5, dated 11th December 1906	1,00,000	4 „	10,338	...	...	...	9,977
	For drainage scheme.	G. I. F. D. End. No. 3922-A., dated 26th July 1910, and Secretariat No. 188—VII-23—10, dated 25th August 1911	8,00,000	4 „	7,50,000	...	...	...	...
	Construction of Grain Market.	Secretariat No. 635-II, dated 17th March 1913 . .	50,000	4 „	17,115	...	...	...	5,272
	Extension of Fruit Market	Secretariat No. 30 VII—57—23, dated 11th January 1915	20,000	4 „	10,987	...	...	...	1,948
	Repairs to Ambaghari Dam.	Secretariat No. 147-E—VIII, dated 25th February 1919	62,500	6 „	60,817	...	...	...	1,683
							14,70,495		
Pandhurna do.	For relieving congestion in the town.	Secretariat No. 1507—VII—60—1, dated 13th December 1913	5,000	4 „	3,887	...	3,887	...	204
Raipur Municipality.	For extension of Gole bazar Market.	Secretariat No. 453—VII-24—34, dated 28th April 1910, and No. 246—VII-24—84, dated 10th March 1910 .	20,000	4 „	1,187	...	...	...	2,329
	Do. Philip's market shops.	Secretariat No. 154—VII-231, dated 9th March 1912 .	20,000	4 „	4,657	...	5,844	...	2,194
Sansor do.	For Town Improvement.	Secretariat No. 209—VII-60—3, dated 21st February 1914	5,000	4 „	3,344	...	3,344	...	304
Saoner do.	Construction of School building and cotton market.	Secretariat letter No. 842—VII-24—15, dated 29th August 1911 . . .	4,000	4 „	...	...	...	...	570
		Carried over .	...	...	25,46,202	...	25,46,202	...	1,36,111

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1920—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1920. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1919-20. Borrowed.	Repaid.
		Brought forward .	Rs.		Rs. 25,46,202	Rs. ...	Rs. 25,46,202	Rs. ...	Rs. 1,36,111
CENTRAL PROVINCES AND BERAR—*contd.*									
Seoni Municipality. (Chapra)	Improvement of Water-works.	Secretariat No. 564—VII-24—7, dated 8th June 1910 .	27,000	4 p. c.	17,412	...	17,412	...	1,240
Wardha do.	Construction of Fraser Water-works.	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th February 1897, and Secretariat Endt. No. 129, dated 10th January 1898 . .	90,000	4 „	36,992	...	...	...	3,590
	Construction of markets.	Secretariat letter No. 190—VII-24—11, dated 15th February 1909 . . .	30,000	4 „	...	...	...	...	1,799
	Do.	Secretariat No. 783—VII-31—4, dated 21st June 1913 .	10,000	4 „	3,958	...	...	...	1,034
	Construction of Surface Drainage scheme.	Secretariat No. 345—VII-24—10, dated 28th March 1913	65,000	4 „	50,521	...	91,471	...	2,656
		TOTAL CENTRAL PROVINCES AND BERAR .			26,55,085	...	26,55,085	...	1,46,430
ASSAM.									
Dhubri Municipality.	Construction of a Bazar building.	C. C.'s letter No. 2330-M., dated 16th April 1913 .	42,000	4 and 6 p. c.	28,188	...	28,188	17,000	2,534
	Water-works .	C. C.'s letter No. 650-M., dated 12th February 1920 .							
Gauhati do.	Improvement of Water-works.	C. C.'s letter No. 4825-M., dated 18th July 1913 .	10,000	4 „	7,773	...	7,773	...	408
Silchar do.	Waterworks .	C. C.'s letter No. 2024-M., dated 22nd April 1915 .	30,000	4 „	25,722	...	25,722	...	1,133
Tezpur do.	Waterworks	C. C.'s letter No. 328-M., dated 25th January 1916 .	33,334	4 „	28,580	...		...	1,259
	Providing means of water supply.	C. C.'s letter No. 328-M., dated 25th January 1915 .	15,000	4 „	7,471	...	36,051	...	780
Sylhet Municipality.	Construction of water works.	Letter No. 5131-M., dated 11th July 1917 .	90,000	5 „	87,223	...	87,223	...	1,422
Mangaldai Local Board.	Construction and reconstruction of bridges and roads.	C. C.'s letter No. 1705-M., dated 16th March 1917 .	20,000	5 „	18,093	...	18,093	...	667
North Sylhet Local Board.	Ditto .	C. C.'s letter No. 394-M., dated 23rd January 1917 .	10,000	5 „	9,047	...	9,047	...	333
Silchar Local Board.	Ditto ,	C. C.'s letter No. 990-M., dated 19th February 1917 .	25,000	5 „	18,734	..	18,734	...	2,192
		TOTAL ASSAM .	...	...	2,30,831	...	2,30,831	17,000	10,728

APPENDIX E.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1919-20.

STATEMENT

OF

Loans raised under the Guarantee of Government

TO END OF

1919-20.

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ABSTRACT STATEMENT of LOANS raised under the guarantee of GOVERMENT to end of 1919-20.

		Amount on 31st March 1920.
		£
LOANS RAISED BY INDIAN STATES, LOCAL AUTHORITIES, AND OTHER PUBLIC BODIES		4,732,295
CAPITAL RAISED BY RAILWAY COMPANIES FOR EXPENDITURE ON STATE AND OTHER RAILWAYS—		
	£	
Capital in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given	204,420	
Capital in respect of which guarantee for interest and repayment of Capital has been given	31,492,300	
Debentures raised through Companies for outlay on purchased Railways	26,213,248	57,909,968
TOTAL £		62,642,263

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by INDIAN STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1919-20.

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of interest.	When redeemable.	Amount outstanding on 31st March 1920.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			Rs.					Rs.	
BOMBAY.									
INDIAN STATES.									
Kathiawar Agency.									
I.—Jhalawad Prant.									
1. Malik Aldad Khanji, Sadat Khanji of Dasada.	Rajkot State	For Administrative and Maintenance purposes.	8,000	G. O. P. D. No. 5423, dated 21st July 1916.	1916	6 per cent.	Annual instalment of Rs. 1,500	5,811	Principal and interest guaranteed.
Total Jhalawad Prant			8,000					5,811	
II.—Sorath Prant.									
2. Valas Unad Ranning Kanthad and Luxman, heirs of Vala Godad Punja of Jetpur.	From private persons.	Ditto	30,000	G. I., Foreign Department, No. 4498-T.A., dated 29th September 1903, G. R. P. D. No. 6863, dated 13th August 1903, and P. A.'s No. 1636, dated 4th March 1900.	1900	7½ „	1923-24	2,083	Ditto.
3. Vala Hassur Vajsur Punja of Jetpur	Ditto	Ditto	15,000	Ditto	1900	7½ „	1923-24	4,150	Ditto.
4. Valh Elchal Vajsuraj Jetpur	Ditto	Ditto	15,000	Ditto	1900	7½ „	1923-24	3,152	Ditto.

5. Kotila Jaitmal Champraj of Dedan	Ditto	Famine	10,000	P. A.'s No. 1897, dated 5th March 1900.	1900	7½ „	Annual instalment of Rs. 163.	3,460	Ditto.
Total Sorath Prant			70,000					12,845	
III.—Halar Prant.									
6. Jadeja Dolatsing Viraji of Dewalia	From private persons	Famine relief and Administrative purposes.	3,000	P. A.'s No. 2449, dated 24th April 1900.	1900	7½ „	1920-21	1,000	Ditto.
7. Khachar Desa Bhoj of Anandpur	Ditto	For Administrative and Maintenance purposes.	6,000	P. A.'s No. 5158, dated 26th December 1899.	1899	6 „	1928-29	4,000	Ditto.
8. Khachar Jethsur Harsur of Anandpur	Ditto	Finance	2,000	P. A.'s No. 2655, dated 6th May 1915.	1898	6 „	Not settled	2,000	Ditto.
			11,000					7,000	
Carried over			73,000					18,656	

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by INDIAN STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1919-20—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1920.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.*									
Kathiawar Agency—*contd.*			R					R	
III.—Halar Prant.			78,000					18,656	
Brought forward			11,000					7,000	
9. Virpur Taluks	Morvi State	Repayment of the original Government guaranteed debts and Administrative purposes.	2,00,000	G. I., Foreign Dept., telegram No. 1742, dated 3rd September 1909, G. R. P. D. No. 6250, dated 20th September 1909, G. I. Foreign Dept., No. 1437-T. A., dated 13th July 1912, G. R. P. D. No. 5604, dated 19th July 1912, and G. R. P. D. No. 3654, dated 17th May 1916.	1909	5 per cent.	1926-27	2,46,000	Principal and interest guaranteed.
			54,000		1912	5 „	1926-27		
			30,000		1916	5 „	1926-27		
			40,000	G. I. Telegram No. 3207-I. B., dated 3rd July 1919, P. D. order No. 5045, dated 24th July 1919.	1919	6¼ „	Interest for the 1st three years and then Rs. 20,000 every year.	40,000	Ditto.
10. Nawanagar State	Gondal State	Construction of Jamnagar Railway.	20,00,000	G. R. P. D. No. 2911, dated 4th May 1895.	1895	5 „	The whole loan is to be repayable after a period of 15 years or from such other time thereafter as may be convenient to the State.	20,00,000	Ditto.
11. Khachar Jetsur Mansur of Anandpur	From private persons	Maintenance and Administrative purposes.	11,500	P. A.'s No. 923, dated 13th December 1899, and 4577, dated 15th August 1901.	1899	7½ „	1930-31	11,500	Ditto.
Total Halar Prant			23,46,500					23,04,500	
IV.—Gohilwad Prant.									
12. Khachar Mula Mansur of Paliad	Ditto	Repayment of old debts.	13,000	P. A.'s No. 2648, dated 1st February 1890.	1890	6 „ compound interest.	Not settled	10,682	Ditto.

13. Vala Bhaya Hathia and others of Kotda Petha.	Ditto	Famine and Administrative purposes.	5,500	P. A.'s No. 1686, dated 19th March 1900, and 6813, dated 8th September 1900.	1900	7½ „	1924-25	2,699	Ditto.
14. Khawad Vala Vira of Sudamd under Paliad Thana.	Ditto	Ditto	3,000	P. A.'s No. 402, dated 23rd June 1900	„	7½ „	Not settled	1,000	Ditto.
15. Vala Hamir Selar of Khijadia	Ditto	Ditto	750	P. A.'s No. 3864, dated 18th June 1900	„	7½ „	1917-18	851	Ditto.
Total Gohilwad Prant			22,250					15,232	
V.—Local Fund Loans.									
16. Chotila Thana	From accumulated balances of certain Agency Local Funds	Ditto	5,241	G. I., Foreign Dept., No. 4498-T. A., dated 29th September 1903, and G. R. P. D. No. 6863, dated 13th October 1900 and 31st May 1915.	1901-02	5 „	Not settled	84	Ditto.
17. Khachar Desa Bhoj of Anandpur	Ditto	Ditto	4,577	Ditto	1901-02	5 „	1930-31	802	Ditto.
18. Kotda Sangani Taluka	Ditto	Ditto	19,150	Ditto	„	5 „	1924-25	8,418	Ditto.
19. Kotila Unand Bhan Suraj Bhim of Dedan.	Ditto	Ditto	4,500	Ditto	„	5 „	Annual instalment of Rs. 290.	218	Ditto.
20. Malia Taluka	Ditto	Ditto	2,25,911	Ditto	1900-01 1901-02	5 „	1951-52	87,929	Ditto.
21. Wadhwan Civil Station Poor-house	Ditto	Ditto	5,182	Ditto	„	5 „	Not settled	1,996	Ditto.
Total Local Fund Loans			2,64,561					99,447	
Total Kathiawar Agency			27,11,311					24,37,835	
Carried over			27,11,311					24,37,835	

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by INDIAN STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1919-20—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1920.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.* Brought forward			R 27,11,311					R 24,37,835	
Mahikantha Agency.									
22. Katosan Taluka	From Agency Judicial Fund.	For maintenance and Administrative purposes.	3,000	G. R. P. D. No. 8663, dated 30th November 1916.	1916	4 per cent.	R705-3-11 to be paid yearly.	631	Principal and interest guaranteed.
Rewakantha Agency.									
23. Thakur Jaswantsingji of Vasan Virpur	From Vasan Sevada Jetpur Fund.	Takavi advances to new settlers for bullocks, seed, etc.	4,500	G. I., Foreign Dept., No. 2019-T. A., dated 19th September 1911, and G. R. P. D. No. 2900, dated 1st May 1911.	1911-12 and 1912-13	5 per cent.	1921-22	900	Ditto.
Total Rewakantha Agency			4,500					900	
Palanpur Agency.									
24. Wao State	From Village Police Funds of five Taluks.	Administrative purposes.	28,000	G. R. No. 2452, dated 19th April 1910	1910	4 „	1922-23	8,233	Ditto.
25. Thakur of Daldi	From Warshi Village Fund.	Ditto	1,000	Commissioner's No. Try. P.-50, dated 21st April 1917.	1917	6¼ „	1922	702	Ditto.
Total Palanpur Agency			29,000					8,935	
TOTAL INDIAN STATES			27,47,811					24,48,301	
LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.									
Port Trust.									
26. Bombay Port Trust	By issue of Securities as prescribed by Section III of Act VI of 1879.	Purchase of properties referred to in Section 29 and generally described in Schedule A of Act VI of 1879.	75,42,800	Sections 39 and 40 of Act VI of 1879	1879-80 to 1885-86	4 „	After three months' notice to be given by the Chairman of the Trustees in the Bombay Govt. Gazette.	75,42,800	Interest guaranteed. *Vide* Section 35 of Act VI of 1879.
Above converted into £ at R15=£1.			**£502,853**					**£502,853**	

Improvement Trust.										
27. City of Bombay Improvement Trust—										
Loan No. 1	In the open market	Execution of the Board's Scheme for the Improvement of the City of Bombay.	50,00,000	G. R. G. D. No. 3375, dated 3rd August 1899.	1899	4 „	1st November 1959.	50,00,000	Principal and Interest, *vide* sections 80-82 of Bombay Act IV of 1898.
Loan No. 2	Ditto	Ditto	30,00,000	G. R. G. D. No. 4795, dated 20th August 1901.	1901	4 „	6th September 1961.	30,00,000	Ditto.
Loan No. 3	Ditto	Ditto	30,00,000	G. R., G. D. No. 3136, dated 6th June 1902.	1902	4 „	15th July 1962.	30,00,000	Ditto.
Loan No. 4	Ditto	Ditto	60,00,000	G. R. G. D. No. 3337, dated 29th June 1903.	1903	4 „	20th August 1963.	60,00,000	Ditto.
Loan No. 5	Ditto	Ditto	50,00,000	G. R. G. D. No. 4299, dated 12th August 1904.	1904	4 „	7th September 1964.	50,00,000	Ditto.
Loan No. 6	Ditto	Ditto	30,00,000	G. R. G. D. No. 4298, dated 5th August 1905.	1905	4 „	12th September 1965.	30,00,000	Ditto.
Loan No. 7	Ditto	Ditto	20,00,000	G. R. G. D. No. 5002, dated 22nd August 1906.	1906	4 „	2nd October 1966.	20,00,000	Ditto.
Loan No. 8	Ditto	Ditto	15,00,000	G. R. G. D. No. 4977, dated 13th August 1907.	1907	4 „	24th September 1967.	15,00,000	Ditto.
Loan No. 9	Ditto	Ditto	30,00,000	G. R. G. D. No. 5187, dated 18th August 1908.	1908	4 „	8th September 1968.	30,00,000	Ditto.
Loan No. 12	Ditto	Ditto	25,00,000	G. R. G. D. No. 5421, dated 15th August 1912.	1912	4 „	28th August 1972.	25,00,000	Ditto.
Loan No. 13	Ditto	Ditto	20,00,000	G. R. G. D. No. 5958, dated 13th August 1913.	1913	4 „	28th August 1973.	18,00,000	Ditto.
Loan No. 14	Ditto	Ditto	50,00,000	G. R. G. D. No. 4225, dated 28th May 1914, and No. 2783, dated 31st March 1915.	1914	4 „	4th August 1974.	50,00,000	Ditto.
Carried over			4,10,00,000					4,08,00,000	

No. I—LOANS raised under the GUARANTEE of GOVERNMENT by INDIAN STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1919-20—*concld.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1919.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*concld.*			R					R	
Brought forward .			4,10,00,000					4,08,00,000	
Loan No. 15	In the open market .	Execution of the Board's Scheme for the Improvement of the City of Bombay.	25,00,000	G. R. G. D. No. 7555, dated 29th September 1915.	1915	4 per cent.	3rd January 1976.	25,00,000	Principal and interest guaranteed.
Loan No. 16	Ditto .	Ditto .	40,00,000	G. R. G. D. No. 8153, dated 27th September 1919.	1919	6 „	1st November 1979.	40,00,000	
Total .			4,75,00,000					4,73,00,000	
Total converted into £ at R15=£1			**£3,166,667**					**£3,153,333**	
Loan No. 10	Ditto .	Ditto . .	**£566,600**	G. R. G. D. No. 2804, dated 31st May 1909.	1909	4 „	1st July 1969.	**£566,600**	Principal and interest, *vide* sections 80-82 of Bombay Act IV of 1898.
Loan No. 11	Ditto .	Ditto . .	**£333,000**	G. R. G. D. No. 2552, dated 30th May 1910.	1910	4 „	1st July 1970.	**£333,000**	Ditto.
Total Improvement Trust .	...	...	**£4,066,267**					**£4,052,933**	
ABSTRACT.									
Indian States.									
Kathiawar Agency			27,11,311					24,37,835	
Mahikantha Agency			3,000					631	
Rewakantha Agency			4,500					900	
Palanpur Agency			29,000					8,935	
Total Indian States			**27,47,811**					**24,48,301**	
Do. converted into £ at R15=£1			**£183,187**					**£163,220**	
Local Authorities and other Public Bodies.									
Port Trust . .			**£502,853**					**£502,853**	
Improvement Trust			**£4,066,267**					**£4,052,933**	
Total Local Authorities and other Public Bodies.			**£4,569,120**					**£4,555,786**	
TOTAL BOMBAY .			**£4,752,307**					**£4,719,006**	

PUNJAB.									
1. Loharu State	From the Mandot Estate.	Adjustment of State debts.	3,11,000	G. I., Foreign Department, No. 3681-I. A., dated 20th September 1907.	1907-08	4½ per cent.	1933	1,99,329	Principal and interest guaranteed.
Amount converted into £ at Rs. 15=£1 .			£20,733					£13,289	
SUMMARY.									
TOTAL BOMBAY . . .			£ 4,752,307					£ 4,719,006	
„ PUNJAB . . .			£ 20,733					£ 13,289	
GRAND TOTAL .			£ 4,773,040					£ 4,732,295	

No. II.—CAPITAL raised under the GUARANTEE of GOVERNMENT by RAILWAY COMPANIES for expenditure on STATE and other RAILWAYS.

No. IIA.—CAPITAL raised for RAILWAYS, the property of COMPANIES, in respect of which guarantees for interest on SHARE CAPITAL and for interest and repayment of DEBENTURE CAPITAL have been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1920.
			Rs.	Rs.			Rs.
Hardwar-Dehra	Capital expenditure in rupees . .	3 per cent .	(a) 30,66,303	30,66,303			30,66,303
	Ditto converted into £ at Rs. 15=£1 .	...	204,420	204,420			204,420

(a) Rs. 2,21,107 spent by Company direct on the Railway, not shown in account No. 79.

No. IIB.—CAPITAL raised for RAILWAYS treated as property of the STATE in respect of which guarantee for interest and repayment of CAPITAL has been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1920.
			£	£			£
ASSAM-BENGAL	Share Capital in sterling	3 per cent.	1,500,000	1,500,000	Between 1894-95 and 1896-97.	.....	1,500,000
	Debentures in sterling	4½ „	480,900	(a)490,274	1919	4th July 1921	480,900
	Ditto	4¾ „	300,000	296,625	1919	13th April 1921	300,000
	Ditto	4½ „	125,000	124,531	1919	4th January 1921	125,000
	TOTAL ASSAM-BENGAL		2,405,900	(b)2,411,430			2,405,900
BENGAL-NAGPUR	Share Capital in sterling	3½ „	3,000,000	3,000,000	Between 1886-87 and 1889-90.	—...	3,000,000
	Debenture Stock in sterling	4 „	2,000,000	1,948,586	1914	1st January 1944	2,000,000
	Debentures in sterling	4¾ „	750,000	742,500	1919	1st June 1921	750,000
	Ditto	4½ „	448,900	439,725	1917	18th August 1920	448,900
	Ditto	4½ „	400,000	394,500	1917	21st April 1920	400,000
	Ditto	4½ „	400,000	396,500	1917	5th November 1920	400,000
	Ditto	5 „	445,000	428,750	1920	31st January 1922	445,000
	Ditto	4½ „	152,000	143,000	1919	18th August 1921	152,000
	Ditto	4½ „	500,000	496,250	1919	2nd February 1921	500,000
	Ditto	5 „	325,500	316,549	1920	10th January 1922	325,500
	Ditto	4¾ „	120,000	119,400	1919	4th May 1921	120,000
	Ditto	4½ „	450,000	449,375	1919	15th July 1921	450,000
	Ditto	3½ „	500,000	499,375	1914	15th July 1920	500,000
	Ditto	4½ „	155,000	154,419	1919	3rd January 1921	155,000
	TOTAL BENGAL NAGPUR		9,646,400	(c)9,528,929			9,646,400
BURMA	Share Capital in sterling	2½ „	2,000,000	2,000,000	Between 1896-97 and 1900-01.	.....	2,000,000
	Debenture Stock in sterling	3 „	1,250,000	1,199,819	1902	On or after 15th May 1932	1,250,000
	Share Capital in sterling	2½ „	1,000,000	1,020,000	1908	.....	1,000,000
	TOTAL BURMA		4,250,000	4,219,819			4,250,000

(a) Includes premium realised on £19,100 Debentures since discharged.
(b) Differs from the corresponding total in Account No. 79 by £7,438 being the net amount of premia realised and discount paid on debentures which have been discharged or renewed.
(c) Ditto ditto £46,734 ditto ditto ditto ditto

IIB.—*CAPITAL raised for RAILWAYS treated as property of the STATE, in respect of which guarantee for interest and repayment of CAPITAL has been given*—concld.

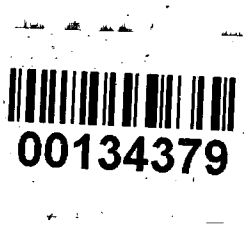
Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1920.
			£	£			£
ROHILKUND AND KUMAON	Joint Debenture Stock—State Share	4 per cent.	(a) 472,000	472,000	1909	31st December 1932	472,000
MADRAS AND SOUTHERN MAHRATTA (EXCLUDING MYSORE).	Share Capital in sterling	3½ „	(b) 5,000,000	5,030,957	Between 1907-08 and 1908-09.	.....	5,000,000
	Debenture stock in sterling	4 „	2,500,000	2,471,538	1913-14	1st October 1938	2,500,000
	Debentures in sterling	4½ „	100,000	99,000	1919	1st June 1921	100,000
	Ditto	4½ „	63,000	63,000	1919	1st March 1921	63,000
	Ditto	3½ „	475,000	475,000	1913	31st May 1920	475,000
	Ditto	4½ „	505,000	504,900	1917	1st April 1920	505,000
	Ditto	4½ „	500,000	495,000	1917	1st August 1920	500,000
	TOTAL MADRAS AND SOUTHERN MAHRATTA (EXCLUDING MYSORE).		9,143,000	9,139,395			9,143,000
BOMBAY, BARODA AND CENTRAL INDIA.	Share Capital in sterling	3 „	2,000,000	2,000,000	.....	.....	2,000,000
GREAT INDIAN PENINSULA	Ditto	3 „	2,575,000	2,575,000			2,575,000
SOUTH INDIAN	Ditto	3½ „	1,000,000	1,000,000			1,000,000
	GRAND TOTAL £		31,492,300	31,346,573			31,492,300

(a) State Share of the issue of £800,000 Joint Debenture Stock under agreement with the Company dated 24th March 1909. The proceeds of the loan were not paid over to Government.
(b) Includes £1,500,000 new Share Capital issued to the Company in exchange for a portion of the Madras Railway Annuity.
N.B.—Share Capital is redeemable on the transfer of the line to Government under the contract with the Railway.

No. IIC.—DEBENTURES raised through COMPANIES for outlay on purchased RAILWAYS.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1920.
			£	£			£
EAST INDIAN	Debenture Stock in sterling	3 per cent.	5,000,000	4,835,892	Between 1899 and 1902	4th May 1929	5,000,000
	Ditto	3 „	1,500,000	1,363,637	1904	4th May 1929	1,500,000
	Ditto	3 „	1,500,000	1,378,291	1905	4th May 1929	1,500,000
	Ditto	3½ „	2,000,000	1,897,112	1907	4th August 1937	2,000,000
	Ditto	3½ „	2,450,000	2,360,303	1908	4th August 1937	2,450,000
	Ditto	3½ „	2,550,000	2,459,426	1909	4th August 1937	2,550,000
	Ditto	4½ „	3,500,000	3,459,579	1915	1st June 1935	3,500,000
	TOTAL EAST INDIAN		18,500,000	(a) 17,754,240			18,500,000
BOMBAY, BARODA AND CENTRAL INDIA.	Debenture Stock in sterling	3½ „	1,000,000	959,364	1908	15th October 1940	1,000,000
GREAT INDIAN PENINSULA	Ditto	3½ „	1,000,000	958,880	1908	15th July 1938	1,000,000
	Ditto	3½ „	2,500,000	2,294,278	1910	15th July 1938	2,500,000
	TOTAL GREAT INDIAN PENINSULA		3,500,000	3,253,158			3,500,000
SOUTH INDIAN	Debenture stock in sterling	4 „	2,318,248	2,295,244	1914	1st July 1945	2,318,248
	Debentures in sterling	4½ „	395,000	393,088	1919	15th August 1921	395,000
	Ditto	4½ „	250,000	249,375	1917	3rd July 1920	250,000
	Ditto	4½ „	250,000	249,062	1919	3rd January 1921	250,000
	TOTAL SOUTH INDIAN		(b) 3,213,248	(c) 3,186,769			3,213,248
	GRAND TOTAL £		26,213,248	25,153,531			26,213,248

(a) Differs from the corresponding total in Account No. 74A. by £5,698 on account of discount paid in raising Debentures since discharged.
(b) Includes £47,791 on account of the Tinnevelly-Quilon Railway, Indian State Section, the interest on which is under-written by the Travancore Darbar.
(c) Differs from corresponding total in Account No. 74A. by £4,725, being the amount of discount paid on renewal of Debentures which has been charged to Rev[illegible] the South Indian Railway Account.



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